found that the deficit came to 3½ crores. Therefore, when the question came up for consideration, whether Mysore law should be applied to Bellary or in order to make up the deficit in both Bellary as well as in Mysore which would be better, the Government decided that both in the interest of uniformity as well as in not losing further, the law available in Bellary should be more advantageously used and hence this piece of legislation.

One or two minor points were made out. He said that in litigation generally it is the defendant that suffers. It may be the defendant or it may be the plaintiff. The man who has an indefensible case, who has put up very many defence, if he will lose, he cannot help it and if he does not put up he will have to bear the loss. With these few remarks I wish that the Hon'ble Member will feel convinced that everything has been done in the best interest of the State and in a most competent way.

[MR. DEPUTY SPEAKER in the Chair.]

2-30 P.M.

Sri H. SIDDAVEERAPPA.—Sir, I would like to reply to one or two points raised by the Hon'ble Member Sri Mulka Govinda Reddy. His point of view was that that the stamp duty has been raised the financial implication of which has not been referred to by me. Sir, so far as the financial implication is concerned, both by the Court Fees (Amendment) Bill and the Stamp (Amendment) Bill it is estimated that there may be an additional income of about 30 lakhs. So far as the Court Fee itself is concerned, I think it is about Rs. 50,000. It has to be conceded that the increase is not in any way unduly oppressive when compared with the rates prevailing elsewhere.

Mr. DEPUTY SPEAKER.—The question is :

"That the Mysore Court Fees (Amendment) Bill, 1954, be taken into consideration."

The motion was adopted.

Mr. DEPUTY SPEAKER.—Clause 2. The question is :

"That Clause 2 stand part of the Bill."

The motion was adopted.

Clause 2 was added to the Bill.

Mr. DEPUTY SPEAKER.—Clause 1. The question is :

"That clause 1 stand part of the Bill."

The motion was adopted.

Clause 1 was added to the Bill.

Mr. DEPUTY SPEAKER—Title and Preamble. The question is :

"That the Title and the Preamble stand part of the Bill."

The motion was adopted.

The Title and the Preamble were added to the Bill.

Motion to pass.

Sri H. SIDDAVEERAPPA.—Sir, I beg to move :

"That the Mysore Court Fees (Amendment) Bill, 1954, be passed."

Mr. DEPUTY SPEAKER.—The question is :

"That the Mysore Court Fees (Amendment) Bill, 1954, be passed."

The motion was adopted.

Mr. DEPUTY SPEAKER.—Next Bill, the Mysore Stamp (Amendment) Bill.

THE MYSORE STAMP (AMENDMENT) BILL, 1954.

Motion to consider.

Sri H. SIDDAVEERAPPA (Minister for Home and Industries).—Sir, I beg to move :

"That the Mysore Stamp (Amendment) Bill, 1954, be taken into consideration."

Sir, it is common knowledge that the rates of stamp duty in Mysore are

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comparatively low. These duties were fixed more than 30 years ago and have undergone very little change during all this period, except for the levy of 25 per cent war surcharge in 1944. The proposed increase will only have the effect of raising the rates in Mysore to the level of rates prevailing elsewhere. Sir, these taxes will fall only on those that will have to have recourse to take any documents such as by way of conveyance, etc. The major income that is expected is from the article containing conveyances. In fact in Mysore conveyances form nearly 60 per cent of the total registration of documents. But care is taken to see that the stamp duty on conveyances is kept as low as possible and it has not even been raised to the level of the duty prevailing in Madras. For instance, the duty as now proposed is Rs. 25 for 1,000 whereas in Madras is Rs. 30 per 1,000. Apart from this stamp duty, Sir, a municipal surcharge is also levied at the moment at 2 per cent in Civil Station and at half per cent in Bangalore City and one per cent in most of the other municipalities, on all transfers of immoveables. There is no uniformity kept with regard to these surcharges; and that refers only to the transfers made in the municipal areas. Therefore it was thought that there may be a uniform tax so far as surcharge is concerned. Further, Sir, as I have already said, even at the time of Financial Integration, these questions were considered and the question of enhancing the revenues of the State by gradually and progressively increasing the duties to be got on stamps to the level of those that can be found elsewhere, was almost decided. That is the reason, Sir, for this Amendment Bill.

MR. DEPUTY SPEAKER.—Motion moved:

"That the Mysore Stamp (Amendment) Bill, 1954, be taken into consideration."

SRI A. BHEEMAPPA NAIK (Molakalmuru).—Sir, I want to know what is the surcharge today on the transfer of immoveable properties in Municipal limits.

SRI M. V. RAMA RAO (Tumkur).—Sir, it is necessary for me to repeat one observation that I made when I spoke on the Court Fees Amending Bill which was passed into law earlier in this House and that is, the insufficiency of the statement of the case for the enhancement of stamp duties leviable in Mysore State hereafter. The case stated in the Statement of Objects and Reasons is that the scale of duties chargeable in the State of Mysore is considerably low compared to the scale of stamp duty prevailing in Madras State and which continues in Bellary District. "In order to bring about uniformity in the rates of duty and also to obtain additional revenue for the State, it is necessary to amend the Mysore Stamp Act." That is all.

Sir, I am sure every Hon'ble Member of this House would like to assist Government in obtaining more revenues for the State so that they may be expended on the schemes calculated to enhance the prosperity of the citizens constituting it. But in devising a measure of taxation, the incidence of the particular levy that is proposed, the effect it might have upon the level of the existing prosperity of the citizen and the feasibility of it or the expediency of it are the several factors that, I am sure, should engage and must have engaged the attention of Government. My friend the Hon'ble the Home Minister who moved this Bill stated that conveyancing constitutes as much as 60 per cent of the total number of transactions which come in for registration. That is, if I have understood him correctly, it may be that returns of the registration in the offices of sub-registry may give that information. But the increase of stamp duty is not merely with respect to documents which are executed on stamp paper or documents on which stamp duty is levied which are compulsorily registrable, but increased duties are leviable in respect of stamp duty payable on documents which are not compulsorily registrable. Therefore, the index or the information that the sub-registry offices can furnish as to the total

number of documents which get into the registration offices would not accurately indicate the volume of transactions in which stamp duty is paid on documents not compulsorily registrable. It will be seen, Sir, from an examination of the contents of the Bill that the duties in some cases are excessive, generally speaking. It will be seen that in clause 3 of the Bill the stamp duty of 1 anna is increased to 1½ annas in article 1; and in article 18 of the schedule 1 of the principal Act, the rate of 1 anna is increased to three annas. I would not take objection to the enhancement of the duties from one anna to 1½ annas in the case of article 1. After all this duty of one anna is payable on acknowledgment of debt and the duty would be payable on receipt of acknowledging payment of money where the amount exceeds Rs. 20. I would not, as I said, make any attempt to find fault with the Government for increasing the rate of 1 anna to 1½ annas. Then in Article 18, it is enhanced from one anna to three annas. I would not make any objection whatever, because that relates to a Certificate or other Document evidencing the right or title of the holder thereof, or any other person, either to any shares, scrip or stock in or of any incorporated company or other body corporate, or to become proprietor of shares, scrip or stock in or of any such company or body. I would not find fault with the Government; I would certainly approve of Government getting a little more revenue by increasing this levy. So also, Sir, with respect to Article 27, increase of the levy from one anna to one and a half annas should not make anybody anxious or apprehensive, because that relates to a Delivery Order in respect of goods, that is to say, any instrument entitling any person therein named, or his assigns or the holder thereof, to the delivery of any goods lying in any dock or port, or in any warehouse in which goods or stores are deposited on rent or hire, or upon any wharf, such instrument being signed by or on behalf of the owner of such goods, upon the sale or transfer of the property therein, when such goods exceed in value twenty rupees. This duty would be leviable in respect of commercial transactions relating to Delivery of Goods in warehouse or any shipping transaction. In so far as increased stamp duties are proposed in respect of mercantile transactions, the proposals should be considered to be satisfactory.

With respect to Article 34 again, the increased duty from one anna to three annas should not, as I said, be open to objection because it relates to Letter of Allotment of Shares in any company or proposed company, or in respect of any loan to be raised by any company or proposed company. The enhanced duty, though it is three times the present existing duty, would not hurt people who pay the additional tax. The incidence of this increased levy would be restricted in its operation to a class of persons whose standard of prosperity would not require any special plea being put up on their behalf on the floor of this House. Those who engage themselves in operations on the Stock-Exchange may be presumed to be in a position to pay this increased levy.

Similarly with regard to the Article 58. The increased duty from one anna to one and half annas need not cause any anxiety to any of us because Article 58 relates to the duty payable on a Shipping Order for or relating to the conveyance of goods on board of any vessel. Therefore, Sir, I have really nothing to say against any of these proposals for enhancement of the duty leviable on these transactions. But when we come down to Clause 4, which seeks to make an amendment of Schedule 1-A to the Stamp Act, the position is somewhat different. Schedule 1-A deals with Stamp Duty on certain Instruments under the Mysore Stamp Act, 1922 under section 3, proviso 1. Here, the rates of enhancement should make some difference. It is said in sub-clause (1), Clause 4, that in Article 1, for the words "The same duty as a Bond" and "seven rupees eight annas", the words "Three-fourths of the duty as a Bond" and "Fifteen rupees" shall respectively be substituted. Sir, this Article relates to Administration Bond, including a bond given under

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Section 256 of the Indian Government Savings Banks Act, 1873, Section 76 of the Probate and Administration Act, 1914, or Section 9 or Section 10 of the Succession Certificate Act of 1901. Where the amount does not exceed Rs. 1,000 the present rate of duty is the same as the duty on a bond for such amount. The Bill makes provision for the levy of three-fourths of the duty that would be leviable on a bond in the case of an Administration Bond hereafter, where the amount does not exceed Rs. 1,000. This proceeds on the basis that the rate of duty leviable on a bond is itself increased to twice the prevailing rate. Therefore, the fact that the rate is changed from being the same as that of a bond to three-fourths the rate payable on a bond has the real effect of increasing the duty to 1½ times the existing level, and the rate of duty payable in any other case which at present is seven rupees eight annas, will, under the Bill, be fifteen rupees; that is. an increase of 100 per cent. Then, Sir, under Article 2, for 'Rupees twelve and annas eight only', the words 'Twenty-two rupees eight annas' are to be substituted. This relates to Adoption Deed. I would not quarrel with the increased duty, because adoptions are usually made by persons who have property to dispose of and have no children to whom they could leave that property. Therefore, a propertied person making an adoption and executing a deed of adoption might be expected to smile at this increased levy of duty on the document evidencing adoption. The duty in the case of an Affidavit, as mentioned in Article 3 of Schedule 1-A, at the existing rate is one rupee eight annas and the present proposal is to increase it to three rupees. Here, the affidavit means, an affidavit including an affirmation or declaration in the case of persons by law allowed to affirm or declare instead of swearing. There are exemptions also and the first exemption is: (*a*) in respect of an affidavit or declaration in writing made for the immediate purpose of being filed or used in any Court or before the officer of any Court; and (*b*) for the sole purpose of enabling any persons to receive any pension or charitable allowance. With the exception of these two cases, twice the existing duty would be payable on every affidavit that might be sworn to hereafter. Sir, I am not in a position to estimate the size of the increased revenue that Government would be able to get by levying this duty at three rupees instead of at the rate of one rupee eight annas. In the case of bills of exchange covered by Article 4, the rate of duty leviable on an Agreement or Memorandum of Agreement, if relating to the sale of a bill of exchange, is increased from two annas to six annas and if relating to the sale of a Government security or share in an incorporated company or other body corporate, subject to a maximum of thirty rupees, three annas for every Rs. 10,000 or part thereof, of the value of the security or share. That is the proposal contained in the Bill and in cases not otherwise provided for, the duty would be one rupee eight annas. It would be seen that the existing rate in respect of a Government security or share in an incorporated company or other body corporate, subject to a maximum of fifteen rupees, is one anna for every Rs. 10,000 or part thereof of the value of the security or share. This is now increased to a duty of three annas for every Rs. 10,000 or part thereof subject to a maximum of Rs. 30. While the maximum duty is held down to twice the existing figure from Rs. 15 to Rs. 30, the rate of levy within the limit prescribed is increased from one anna to three annas.

In Article 5 which deals with an agreement relating to deposit of title-deeds, pawn or pledge, there is a long schedule appended which seeks to substitute the new rates and duties payable on instruments evidencing an agreement relating to (1) the deposit of title-deeds or instruments constituting or being evidence of the title to any property whatever (other than a marketable security); or, (2) the pawn or pledge of moveable property where such deposit, pawn or pledge has been made by way of security for the repayment of money

advanced or to be advanced by way of loan or an existing or future debt. The rate of increase proposed in respect of instruments including agreement for pawn or pledge, in my opinion, cannot be said to be reasonable; from four annas to nine annas; from eight annas to one rupee two annas, and so on, progressively up to an increase of eighty-one rupees in the case of an instrument on which the duty would have been thirty-six rupees under the existing law and a levy of Rs. 27 instead of the existing Rs. 12 on every additional Rs. 10,000 or part thereof in excess of Rs. 30,000. Sir, nobody can take exception to Government levying higher rates of duty on transactions which come within the lower categories mentioned in this Article; on transactions relating to pledge of properties, the value of which goes up to quite a few thousands of rupees, the levy of duty may not be objected to.

3 P.M.

But, Sir, I am sure the Government and especially my friend the Hon'ble Minister are fully aware of the conditions of distress of the poor people who come to pledge some little jewel or ornament in order to obtain a little loan with which to eke out their existence. The incidence of higher duty payable on pledge or pawn of articles of personal jewellery by the poorer sections of the people would, I am afraid, have the effect of increasing the unhappiness of those sections of the people. Therefore, while I do not propose to raise any objection to the levy of higher duties on the transactions of well-to-do and prosperous people who might be temporarily in difficulties, I would earnestly request the Government to have some sympathy for the poor people who come to pledge a jewel or trinket and borrow 8 annas or one rupee from a jeweller and spare them the incidence of this higher duty that the Government have thought fit to propose.

MR. DEPUTY SPEAKER.—Does the Hon'ble Member require some more time?

SRI M. V. RAMA RAO.—I will take only a few minutes more and conclude my speech. But I have no objection if the House were to adjourn for lunch and I will resume my speech after the interval.

MR. DEPUTY SPEAKER.—Then, the House will now adjourn for lunch.

The House adjourned for Lunch at Three Minutes past Three of the Clock and reassembled at Thirty Minutes past Three of the Clock.

(MR. SPEAKER in the Chair).

SRI M. V. RAMA RAO.—Sir, I do not wish to take much time of the House going through all the provisions in the Stamp Act Amending Bill. But I should like to make a reference to Article 12 of Schedule I-A which deals with the stamp duty payable on bonds. Sir, the prevailing rates on bonds have been enhanced from two annas to four annas, from four annas to eight annas and from eight annas to one rupee and so on, in all the various categories contained in Article 12. It will be seen that the largest amount of stamp revenue derived by the Government would have been contributed by persons purchasing stamp paper upon which bonds are executed for borrowing money or for entering into agreements whether registrable or not. It was pointed out by my friend the Hon'ble Minister when he moved for consideration of the Bill that a large percentage of stamp revenue, as much as 60 per cent, is derived from stamp duty recovered on documents which go to the Sub-Registrar's Office. I would like to say that, whatever may be the proportion of documents executed on stamp paper which go before the Sub-Registrar's Office, the stamp duty on documents not compulsorily registrable and which do dot pass through the Registry office would be drawn from a very large number of persons each of whom would have been contributing very small sums of money, not sufficiently important for the Government or for an opulent person, but important for a poor person in that he is parting with a considerable part of what little he has. A person who wants to purchase a stamp paper of the

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value of two annas would have to pay hereafter twice the amount; a person who could have executed a bond on a stamp paper of eight annas would have to pay one rupee for it, and so on. I could understand Government enhancing the stamp duty leviable on bonds which relate to large sums of money and to transactions entered into by persons who, though they may not be free from difficulty or distress, could not be put down as poor. But I very much wish that no enhancement of the rates of stamp duty is made in respect of transactions below a particular amount such as Rs. 500, or Rs. 300, or at least Rs. 100. We have to show some sympathy to the poorer sections of the people who have occasion to pay stamp duty to Government.

I would now refer to Article 18 in Schedule I-A which deals with Conveyance. Here, too, the rates of duty have been enhanced by one hundred per cent. Conveyance as defined by section 2 (9), not being a transfer charged or exempted under No. 48 is now subject under the existing law to a stamp duty which is fixed at eight annas in the case of a conveyance where the consideration does not exceed Rs. 50; at Rs. 1-4-0 where the consideration exceeds Rs. 50 and does not exceed Rs. 100; and so on up to Rs. 6-4-0 for every Rs. 500 or part thereof in excess of Rs. 1,000 with a stamp duty of Rs. 12-8-0 for the first one thousand rupees. What the amendment does is to increase the rate by one hundred per cent; and to increase it uniformly for each of the various classes mentioned in Article 18. I do not consider that it would be right to make an increase of one hundred per cent in the existing duties payable under the Stamp Act, as has been now proposed. It seems to me that in their anxiety to rehabilitate the finances of the Government, in their anxiety to balance the Budget, in their anxiety to derive more revenues to promote the welfare and prosperity of the people of this State, Government have brought forward a measure of taxation which does not take adequate account of the hardships that might result from the incidence of the various rates which have been increased. It seems to me that beyond saying that Government want more revenue, Government have no argument whatever to justify the case for increased duty. The only other argument that has been put forward and that is contained in the Statement of Objects and Reasons is that it is necessary to bring the rates of stamp duty prevailing in the State into conformity with the rates prevailing in Madras and which apply to Bellary District which has now become part of Mysore State. Sir, I am one of those who felt happy and who still feel happy that Bellary has become part of Mysore. But if this is the approach of the Government towards making provision for uniformity in the application of laws, then I should say that we have not treated ourselves or our friends in Bellary fairly. After all, the law that prevailed in the nine districts of Mysore could well have been applied to Bellary which is added to Mysore to form the tenth district of the State. It was known that Bellary District did not provide sufficient revenue for the administration of the District; and if Bellary came into Mysore, it came not merely because people in Bellary wanted it, but because political considerations compelled the addition of Bellary District to the State of Mysore; and the people in Mysore State have unreservedly extended their sincere and hearty welcome to the people of Bellary District. But the manner in which taxation proposals are brought forward in this House and the enhancement of the existing levels of taxation is sought to be justified on the ground that higher rates prevail in Bellary and that it is desirable to enhance the existing rates in the other nine districts of Mysore State, is not likely to leave a good taste in the mouth of the people of Mysore. I say it without meaning any offence to the people of Bellary and I say it as a citizen of Mysore with or without Bellary.

Sri K. PATTABHI RAMAN (Kolar).—Mr. Speaker, I would like to offer some remarks on this Bill. In addition to what has been said on the floor of

the House by my friend, very esteemed friend, Sri M. V. Rama Rao, I want the Government to consider the effect of the provisions of this Bill with reference to two particular circumstances reference to which has also been made by the Hon'ble Minister while moving this amending Bill, and they are conveyancing and the bond. I should rather consider that the Government has not appreciated one essential background in respect of conveyancing. So, long as the concept of private property continues to hold sway there is a protection that the Government ought to render to the common man in order to secure such evidence as he should have about the ownership of the property and the rights of an individual with reference to such property have thus to be safeguarded. It is in this view that the question of conveyancing comes up. Therefore it is an enabling measure in the sense that Government considers its main and elementary duty to the citizen to recognise private property and this will have to be done as economically and at as minimum a cost as possible and that is one of the bases upon which the Stamp Duty with reference to conveyancing is generally accepted and paid. From that standard, let us understand the history of this particular levy from the very beginning. There was a time when it was only 12 annas per 100. It has now become Rs. 1-4-0 per hundred and now you want to raise it further to Rs. 2-8-0 per hundred. I ask the Government, is there any satisfactory evidence placed before this House to tell us that the revenue that it was getting at Rs. 1-4-0 was not adequate and was not enough to meet the cost of such facilities that the Government generally rendered in cases where conveyancing was resorted to. Sri M. V. Rama Rao has put the fact very well by saying that beyond saying that in order to secure uniformity with Bellary rates in the rest of the State, except on that one ground and perhaps except for one other reason mentioned in the Statement of Objects and Reasons and that is, to secure additional revenues to the Government, in other respects, there is nothing analytical to tell us in any particular manner that Rs. 1-4-0 is not yielding adequate revenue and on such date we want to enhance the duty in Mysore.

I ask the Government to consider another aspect. Whatever its legal concept, we also feel, we actually know, those who are practitioners and there are very many legal practitioners in this Hon'ble House and the Hon'ble Home Minister himself was a legal practitioner—whether human ingenuity cannot find methods of evading heavy taxation, whether it is not a fact that the more you try to tax them, the more they use their intelligence and try to find some kind of subterfuge in order to evade taxation. It is one of the principle of taxation that it must bes made fool-proof in the sense that evasion should not ordinarily be possible or desired. You already know the difference between 12 annas and Rs. 1-4-0. Already there is a tendency on a large scale to evade; there is a tendency to put it as mortgage whereas it is really a conveyance to attract the lesser rate. Sometimes it so happens that on account of feeling of confidence between two parties, they do not resort to documents at all. And there are very many ways found out to successfully evade the payment of the stamp duty. When this is the practice, instead of trying to enforce the provisions that are already there, I should rather believe subject to correction, that even as provisions stand, if there is a real attempt made and a serious attempt made by the Government to enforce these provisions strictly, I am sure the revenue that would ordinarily come to the coffers of the State would be sufficiently large and sufficiently notable. But that apart, I am sure that when you are trying to raise it further to Rs. 2-8-0 the tendency will be to evade. That is why I say that, so far as conveyancing is concerned, the provision that you have sought to put in here is very hard.

Another thing that I would like to refer to is the question of mortgage. We know that in regard to conveyance

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generally the practice is the purchaser and the seller generally share the expenses in half. The burden is divided between the two parties. But in regard to mortgage, it is generally accepted and well-known that it is always the mortgager who pays the entire stamp duty. It may quite happen that in order to have some temporary accommodation, mortgage is effected. Some time later he repays the debt with interest. Again he may require some accommodation and again he mortgages his property. Like that it may quite happen that in the case of a single individual in his own life time, may be the same item of property, possibly each time he may require accommodation, the property may go from hand to hand, and he must go on paying for every transaction. That is generally so in the case of mortgage and then it becomes very hard. Therefore, I want to appeal to the Government that in regard to every provision, I stand entirely and wholeheartedly by Sri Rama Rao and I further plead that in regard to mortgage, it would be very hard if you effect a further rise from Rs.1-4-0 to Rs.2-8-0. If nevertheless you persist and say 'there is need for uniformity and there is necessity to tap every source to augment the revenues of the State and therefore we still proceed with the measure', I am afraid that with the numerical strength that you have behind you in this Hon'ble House, it is possible that this Bill may go through. Therefore, Sir, I say at least let there be some reconsideration in regard to this Rs. 2-8-0. I appeal to you in the name of reason, in the name of logic and good sense and intelligent understanding; I say at least this Rs. 2-8-0 limit for conveyancing and mortgage would be very much oppressive.

The other thing is about the Bond. The rate that you propose in the Bill is arbitrary and is quite disproportionate to the facilities that you are going to render. I ask the Government even now it may not be too late. If there is willingness to concede this small concession and if the Speaker could kindly waive the period of notice, it should not be difficult for us even now to bring an amendment on these matters with reference to conveyancing and in regard to Bond. In other respects, I feel I have always stood by one principle, namely, that whenever it is a question of a financial measure coming before this House, I have always taken the stand that Government has to convince us that it has become inevitable that they must resort to fresh taxation and this is the one principle which I have been maintaining since these two years, since 1952 when I became a Member of this House. Judged by that standard, I am yet to be convinced whether Government has made out a case saying that it is inevitable, that they must resort to fresh taxation. With these words, I would like to appeal to the Government to consider the several provisions. As Sri Rama Rao has rightly pointed out, there are certain provisions which are innocuous and they may be conceded.

I have already given illustrations of certain cases which would be very hard and I appeal to the Government to consider the position in the interest of keeping up the limit of Rs. 1-4-0 at least in regard to mortgage and conveyancing. If you should still persist and say that you must increase it to Rs. 2-8-0 as proposed in the Bill, I can only say that it would be very hard. As the time prescribed by the Speaker is running out, I do not want to take much more time except to make a last appeal to the Government to consider an amendment of these two important provisions with reference to bond and conveyancing and accept the suggestion made by the House.

MR. SPEAKER.—So far as the Sales-Tax Bill is concerned, I have consulted both the Leader of the Opposition and the Leader of the House and it has been decided that the Bill may be taken up at 5-30 P.M. on Monday, the 22nd instant. And to-day we will finish this Bill and if possible we take up and finish the Irrigation Bill.

SRI H. K. VEERANNA GOWDH (Maddur).—That being a holiday, most of the Members are likely to go away

from station. It will be very hard to some of us as it is a holiday. Voting takes only for five minutes with each Member and I go to my place and come back only the next day. It will not be convenient to some of us. That is my submission.

4 P.M.

Sri T. MARIAPPA (Mysore City North).—May I submit, in view of the fact that 22nd happens to be a holiday and members only come and vote, it is better that some other day is proposed?

Mr. SPEAKER.—You can suggest some other day.

Sri T. MARIAPPA.—So far as the Sales-tax Bill is concerned, it does not come into force from 1st April. It can come into force only from the day on which the Government notifies.

Mr. SPEAKER.—Government's intention is to see that it is passed before the end of this month. Keeping that in view, you can suggest any day that is convenient to all of you.

Sri T. MARIAPPA.—In fact, 30th is the day fixed for Appropriation Bill. On 31st we can discuss this.

Mr. SPEAKER.—But this has to be sent to the other House also.

Sri H. SIDDAVEERAPPA.—So far as the Upper House is concerned, it is scheduled to meet only till 31st of this month.

Sri K. PATTABHIRAMAN.—With regard to the Sales-tax, there is one aspect which may be considered by the House and the Speaker. It is not merely a financial measure in the sense, but it is something more than that. A Committee has been constituted, they have made comprehensive proposals and all that is embodied in this Bill. Therefore, I request the House, and the Speaker to make a little departure in regard to the Sales-tax Bill. The whole structure of the Sales-tax will have to be considered and therefore, this Bill must have sufficient time for its discussion. In fact, the whole merchant community in the State are watching with very great interest what we propose to do on the Sales-tax. Only a full dressed debate might reach the ears of the people and we must satisfy a very large and influential mercantile community in the country. I respectfully submit to the Speaker and the House through him that so far as Sales-tax is concerned, a full dressed debate must be provided for; otherwise, we will not be doing our duty. I leave it there.

Mr. SPEAKER.—Will not three to four hours do? Is it not a reasonable time?

Sri K. PATTABHIRAMAN.—These are matters on which we can very conveniently and agreeably differ. (*Laughter*).

Mr. SPEAKER.—I cannot help it. It is left to the House to decide.

Sri K. PATTABHIRAMAN.—I think we can appeal to the Leader of the House when he is here, to continue with the present Bills and not take a decision so far as the Sales-tax Bill is concerned.

Mr. SPEAKER.—That was agreed to by both the Leader of the House and the Leader of the Opposition.

Sri K. PATTABHIRAMAN.—How? You are making it impossible for us to go on with this.

Mr. SPEAKER.—Sri Pattabhiraman himself suggested in the course of the debate that by 4 P.M. this Bill will be over. In spite of that I have allowed an hour and more. It is left to the House. We will have to adjust and somehow get on.

ಶ್ರೀ ಎಸ್. ಶ್ರೀನಿವಾಸಯ್ಯಂಗಾರ್ (ಟಿ. ನರಸೀಪುರ).—ಸ್ವಾಮಿ, ನಾನು ಮೈಸೂರು ಸ್ಟಾಂಪ್ ಅಮೆಂಡ್‌ಮೆಂಟ್ ಬಿಲ್ಲನ್ನು ವಿರೋಧಿಸುತ್ತೇನೆ. ಕಾರಣ ಇಷ್ಟೆ. ಈ ಮಸೂದೆಯಲ್ಲಿ ಸೂಚಿಸಿರುವ ಆರ್ಟಿಕಲ್ 5ನೆಯ ಭಾಗದಲ್ಲಿರುವ ಟ್ಯಾರಿಫ್ ವಿಚಾರದಲ್ಲಿ ಒಂದೆರಡು ಮಾತುಗಳನ್ನು ಹೇಳಬೇಕೆಂದಿದ್ದೇನೆ. ಈ ಭಾಗ ಅಗ್ರಿಮೆಂಟಿನ ವಿಚಾರಕ್ಕೆ ಅನ್ವಯವಾಗುವುದು. ಒಬ್ಬ ಬಡವ ತನ್ನಲ್ಲಿರುವ ವಸ್ತುಗಳನ್ನು ಗಿರವಿ ಇಡಬೇಕಾದರೆ, ಬ್ಯಾಂಕರ್ ಹತ್ತಿರ ಹೋಗಿ ಮಾಲಿಟ್ಟು ಒಪ್ಪಂದಮಾಡಿಕೊಂಡರೆ ಅದಕ್ಕೇನು ಸ್ಟಾಂಪ್ ಡ್ಯೂಟಿ ಕೊಡಬೇಕು, ತನ್ನಲ್ಲಿರುವ ಆಧಾರ ಪತ್ರ, ಕ್ರಯಪತ್ರ ಮುಂತಾದುವನ್ನು ಬ್ಯಾಂಕರ್ ಹತ್ತಿರ ಅಡವಿಟ್ಟು ಹಣ ಪಡೆಯಬೇಕಾದರೆ, ಅದರ ಮೇಲೆ ಸಾಲ ಪಡೆಯಬೇಕಾದರೆ ಬರೆಯುವ ಛಾಪಾ ಕಾಗದಗಳ ವಿಚಾರಕ್ಕೆ ಈ ಭಾಗ ಅನ್ವಯವಾಗುತ್ತದೆ. ಹಿಂದಿದ್ದ ಸ್ಟಾಂಪ್ ಡ್ಯೂಟಿ ಆಕ್ಟ್ ಪ್ರಕಾರ 2-3 ರೂಪಾಯಿಗಳಿಗೊಳಪಟ್ಟಿದ್ದರೆ 4 ಆಣೆ ಕಾಗದ

(ಶ್ರೀ ಎಸ್. ಶ್ರೀನಿವಾಸಯ್ಯಂಗಾರ್.)

ದಲ್ಲಿ ಬರೆದಿದ್ದರೆ ಸಾಕಾಗಿತ್ತು. ಈಗ ತಿದ್ದುಪಡಿ ತಂದಿರುವ ಪ್ರಕಾರ ನಾಲ್ಕಾಣೆ ಕೊಡುವುದಕ್ಕೆ 9 ಆಣೆ ಕೊಟ್ಟು ಛಾಪಾಕಾಗದ ತರಬೇಕು. ಅಲ್ಲಿಗೆ ಒಂದಕ್ಕೆರಡರಷ್ಟು ಹೆಚ್ಚಿಸಿರುವುದಲ್ಲದೆ ಅದರ ಮೇಲೆ ಒಂದಾಣೆ ಹಾಕಿ 9 ಆಣೆ ಛಾಪಾ ಕಾಗದ ತರಬೇಕೆಂದು ಹೇಳಿದ್ದಾರೆ. 200 ರೂಪಾಯಿ ಸಾಲ ತೆಗೆದುಕೊಳ್ಳುವುದಕ್ಕೆ, ನಗನಾಣ್ಯಗಳನ್ನು ಗಿರವಿ ಇಟ್ಟು ಕೊಳ್ಳುವುದಕ್ಕೆ ಒಂದಕ್ಕೆರಡರಷ್ಟು ಛಾಪಾಕಾಗದಕ್ಕೆ ಕೊಡಬೇಕು. ಎರಡನೆಯದು ಒಂದು ಸಾವಿರ ರೂಪಾಯಿಗಳು ಬೇಕಾದರೆ, ಒಬ್ಬ ಮನುಷ್ಯ ಒಂದು ಸಾವಿರಕ್ಕೆ ಮನೆ ಖರೀದಿ ಮಾಡಿಕೊಂಡಿದ್ದರೆ, ಆ ಪತ್ರ ತೆಗೆದು ಕೊಂಡುಹೋಗಿ ಹಣವಿರುವವರ ಹತ್ತಿರ ಗಿರವಿಯಿಟ್ಟು ಹಣ ಕೊಡಿ ಎಂದು ಕೇಳಬೇಕಾದರೆ ಬರೆಯುವ ಕಾಗದಕ್ಕೆ ರೂ. 2-13-0 ಸ್ಟಾಂಪು ಕೊಡಬೇಕು. ಇದಕ್ಕೆ ಮುಂಚೆ ಅದಕ್ಕೆ ಒಂದೂಕಾಲು ರೂಪಾಯಿತ್ತು. ಆದ್ದರಿಂದ ಹೀಗೆ ಇದಕ್ಕೆ ಒಂದಕ್ಕೆ ಎರಡರಷ್ಟು ಕೇಳುವುದಲ್ಲದೆ ಇನ್ನೂ ಹೆಚ್ಚಾಗಿ ಹಾಕುವುದು ಬಹಳ ಅನ್ಯಾಯ ಮತ್ತು ಅಕ್ರಮವೆಂದು ಹೇಳುತ್ತೇನೆ.

ಇದೂ ಅಲ್ಲದೆ ಹೆಚ್ಚಾಗಿ ವ್ಯಾಪಾರ ಮಾಡುವ ವರ್ತಕರು ರಿಜಿಸ್ಟರು ಪತ್ರ ಬರೆಯದೆ ತಮ್ಮ ಸ್ವತ್ತನ್ನು ಗಿರವಿಯಿಟ್ಟು ತಾತ್ಕಾಲಿಕವಾಗಿ ಬೇಕಾದ ಹಣ 30-40 ಸಾವಿರ ತರುವಾಗ, ಅಥವಾ ಚಿನ್ನ ತಮ್ಮಲ್ಲಿದ್ದು ಅದನ್ನು ಬ್ಯಾಂಕರಲ್ಲಿಟ್ಟು 30 ಸಾವಿರ ರೂಪಾಯಿ ತರುವಾಗ ಹಿಂದಿನ ಆಕ್ಟ್ ಪ್ರಕಾರ 18 ರೂಪಾಯಿಗಳ ಸ್ಟಾಂಪು ಡ್ಯೂಟಿ ಕೊಡಬೇಕಾಗಿತ್ತು. ಹಾಗೆ ಕೊಟ್ಟು ಅಗ್ರಿಮೆಂಟ್ ಮಾಡಿಕೊಳ್ಳಬಹುದಾಗಿತ್ತು. ಅದೇ ಈಗ ಈ ಶಾಸನದ ಪ್ರಕಾರ 81 ರೂಪಾಯಿ ಸ್ಟಾಂಪು ಡ್ಯೂಟಿ ಕೊಡಬೇಕು. ಇದನ್ನು ನೋಡಿದರೆ 18 ಎಂದು ಹೇಳುವುದು ತಲೆಕೆಳಗಾಗಿ ಬಿದ್ದು 81 ಎಂದು ಮಾಡಲ್ಪಟ್ಟಿದೆಯೇನೋ ಎಂಬ ಅನುಮಾನ ಬರುತ್ತದೆ. ತಿರುಗಮುರುಗ ಆಗಿದೆಯೋ ಏನೋ ಗೊತ್ತಿಲ್ಲ. 18 ಎಂದು ಹಾಕುವುದಕ್ಕೆ ಕೈತಪ್ಪಿನಿಂದ 81 ಎಂದು ಹಾಕಿದ್ದಾರೆಂಬ ಅನುಮಾನವಿದೆ. ಪ್ರಾಣಹೋಗುತ್ತದೆ, ಸ್ವಲ್ಪ ಸಾಲ ತರೋಣವೆಂದು ನಗ ಅಡವಿಡುವುದಕ್ಕೆ ಜನರು ಹೋದರೆ ಹೆಚ್ಚುದರದಂತೆ ಛಾಪಾಕಾಗದಕ್ಕೆ ಹಣ ಕೊಡಬೇಕೆಂದು ಹೇಳುವುದು ನಿಜವಾಗಿಯೂ ನ್ಯಾಯಸಮ್ಮತವಾದುದೆ? 200 ರೂಪಾಯಿಗಳಿಗೊಳಪಟ್ಟು ಸಾಲ ತರುವವನಿಗೆ 4 ಆಣೆ ಕಾಗದದಲ್ಲಿ ಅಗ್ರಿಮೆಂಟ್ ಬರೆಯಬಹುದಾಗಿದ್ದುದನ್ನು ಹೇಳದೆಕೇಳದೆ ಇಷ್ಟು ದುಬಾರಿ ಮಾಡಿರುವುದು ನ್ಯಾಯವಲ್ಲ. ಅದೂ ಇಂಥ ಕಷ್ಟಕಾಲದಲ್ಲಿ ಸರ್ಕಾರ ಈ ರೀತಿ ಹೆಚ್ಚಿಸಿರುವುದು ಬಹಳ ಅಕ್ರಮವೆಂದು ಹೇಳಿ ಇದನ್ನು ಸಂಪೂರ್ಣವಾಗಿ ವಿರೋಧಿಸುತ್ತೇನೆ.

ಭಾರಿ ಮೊಬಲಗು ತರುವುದಕ್ಕೆ ರಿಯಾಯಿತಿ ಕೊಡಬೇಕೆ ಎಂದು ಕೇಳಬಹುದು. ಅದಕ್ಕೆ ಬೇಡ. ಹೆಚ್ಚಾಗಿ ತರುವುದಕ್ಕೆ, ಲೇವಾದೇವಿ ಹೆಚ್ಚಾಗಿ ಮಾಡುವವರಿಗೆ ರಿಯಾಯಿತಿ ತೋರಿಸಬೇಕೆಂದು ಒತ್ತಾಯಮಾಡುವುದಿಲ್ಲ. 30-40 ಸಾವಿರ ರೂಪಾಯಿಗಳನ್ನು ತರುವವರಿಗೆ ನೀವು ಬೇಕಾದರೆ ಹೆಚ್ಚುಕಡಮೆ ಮಾಡಿ. ಅದಕ್ಕೆ ವಿರೋಧ ಅಷ್ಟಾಗಿಲ್ಲ. ಆದರೆ ಬಡವರು ಕಷ್ಟಪಡುತ್ತಿರುವ ಕಾಲದಲ್ಲಿ ಅವನಿಗೇನೇನು ರಿಯಾಯಿತಿ ಇತ್ತೋ ಅದನ್ನೆಲ್ಲಾ ತಪ್ಪಿಸಿ ಅವನಿಂದ ಒಂದಕ್ಕೆ ಮೂರರಷ್ಟು ಹಣ ತೆಗೆದುಕೊಂಡು ವರಮಾನ ಹೆಚ್ಚಿಸಿಕೊಳ್ಳಬೇಕೆಂದು ಯೋಚಿಸುವ ಅಗತ್ಯವೇನು? ವರಮಾನ ಬರಮಾಡಿಕೊಳ್ಳಲು ಬೇಕಾದಷ್ಟು ಬಾಬುಗಳಿವೆ. ಆದ್ದರಿಂದ ಈ ವಿಷಯವನ್ನು ಯೋಚನೆ ಮಾಡಬೇಕು.

ಆ ಮೇಲೆ ಅವಾರ್ಡ್ ವಿಚಾರದಲ್ಲಿ ನಾನು ಬಹಳವಾಗಿ ಹೇಳಬೇಕಾಗಿದೆ. 10ನೆಯ ಸೆಕ್ಷನ್ನಲ್ಲಿ ಅವಾರ್ಡ್ ಎಂದು ಹೇಳಿರುವುದು ಯಾವುದಕ್ಕೆ ಅನ್ವಯವಾಗಬಹುದೆಂದು ನೋಡೋಣ. ಅದರಲ್ಲಿ ಈ ರೀತಿಯಿದೆ :—

> "Section 10. AWARD, that is to say, any decision in writing by an arbitrator or umpire, not being an award directing a partition, on a reference made otherwise than by an order of the Court in the course of a suit."

ಒಂದು ಗ್ರಾಮದಲ್ಲಿ ಅಣ್ಣತಮ್ಮಂದಿರ ವ್ಯಾಜ್ಯ ಬರುತ್ತದೆ, ಪಾಲು ಪಾರೀಕತ್ತು ವಿಚಾರದಲ್ಲಿ ಜಿಜ್ಞಾಸೆ ಬರುತ್ತದೆ. ಆಗ ಅದನ್ನು ತೀರ್ಮಾನ ಮಾಡಲು ಒಂದು ಪಂಚಾಯಿತಿ ಮಾಡಿದರೆ ಅದಕ್ಕೆ ಇದು ಅನ್ವಯವಾಗುವುದಿಲ್ಲ. ಕಾರಣ ಕಾನೂನಿನಲ್ಲಿ "Not being an award directing a partition" ಎಂದು ಹೇಳಿರುವುದರಿಂದ. ಆದ್ದರಿಂದ ಪಂಚಾಯಿತಿಯಲ್ಲಿ ತೀರ್ಮಾನ ಮಾಡಿ ಕೋರ್ಟಿನಲ್ಲಿ ಮಾಡದಿರುವ ಯಾವ ತೀರ್ಮಾನಕ್ಕೂ ಇದು ಅನ್ವಯವಾಗುವುದಿಲ್ಲ. ಬಾಕಿ ಯಾದ್ದಕ್ಕೆ ಅನ್ವಯಿಸುತ್ತದೆ. ಒಂದು ಗ್ರಾಮದಲ್ಲಿ ಹದ್ದುಬಸ್ತಿ ವ್ಯಾಜ್ಯ ಬರುತ್ತದೆ, ಅಜುಬಾಜು ಜಮೀನ್ದಾರರು ಇತರರ ಜಮೀನನ್ನು ಒತ್ತುವರಿ ಮಾಡಿಕೊಂಡಿರುವುದನ್ನು ಬಿಡಿಸಬೇಕಾಗುತ್ತವೆ. ಅಂಥ ಸಂದರ್ಭಗಳಲ್ಲಿ ಪಂಚಾಯಿತಿದಾರರನ್ನು ಬರಮಾಡಿ ತೀರ್ಮಾನಮಾಡಿ, ಆ ತೀರ್ಮಾನವನ್ನು ಛಾಪಾ ಕಾಗದದಲ್ಲಿ ಬರೆಯಬೇಕಾದರೆ ಈ ಛಾರ್ಜು ಕೊಡಬೇಕು. ಹಾಗೆ ಛಾರ್ಜು ಕೊಡದಿದ್ದರೆ, ಬರವಣಿಗೆಯಲ್ಲಿ ತೀರ್ಮಾನವನ್ನು ಬರೆಯದಿದ್ದರೆ ಅದರ ವ್ಯಾಪ್ತಿ ಕಡಮೆಯಾಗುತ್ತದೆ. ಇಂಥ ತೀರ್ಮಾನಗಳು ಎಷ್ಟೋ ಆಗುತ್ತವೆ, ಅವುಗಳನ್ನು ಬರೆದಿಡುವ ಸಂದರ್ಭಗಳೂ ಅನೇಕ ಬರುತ್ತವೆ. ಏಕೆಂದರೆ ಕೋರ್ಟಿನಲ್ಲಿ ಅದನ್ನು Exhibit ಆಗಿ admit ಮಾಡಬೇಕಾದರೆ ಪಂಚಾಯಿತಿ ತೀರ್ಮಾನ ಬರವಣಿಗೆಯಲ್ಲಿದ್ದು ಅದಕ್ಕೆ ತಕ್ಕ ಸ್ಟ್ಯಾಂಪ್ ಡ್ಯೂಟಿ ಹಾಕಿರಬೇಕು. ಹಾಗೆ ಸ್ಟಾಂಪು ಸಾಕಷ್ಟು ಹಾಕಿಲ್ಲದಿದ್ದರೆ ಪೆನಾಲ್ಟಿ ಹತ್ತರಷ್ಟು ಕೊಡಬೇಕಾಗುತ್ತದೆ. ಅಕಸ್ಮಾತ್ ಕೋರ್ಟಿಗೆ ಪಂಚಾಯಿತಿಯಲ್ಲಾಗಿರುವ ತೀರ್ಮಾನವನ್ನು ಹಾಜರು ಮಾಡಬೇಕಾದರೆ ಅದನ್ನು ಕೋರ್ಟಿನವರು ಒಪ್ಪಿಕೊಳ್ಳಬೇಕಾದರೆ ಮೊದಲು ಏನು ಸ್ಟಾಂಪ್ ಡ್ಯೂಟಿ ಕೊಡಬೇಕಾಗಿತ್ತೋ ಅದಕ್ಕೆ 10ರಷ್ಟು ಪೆನಾಲ್ಟಿ ಕೊಡಬೇಕಾಗುತ್ತದೆ. ಆದ್ದರಿಂದ ಇದು ಬಹಳ ಅನ್ಯಾಯ. ಗ್ರಾಮದಲ್ಲಿ ಪಂಚಾಯಿತಿ ತೀರ್ಮಾನ ಮಾಡುವುದನ್ನೆಲ್ಲಾ ಬರೆಯಬೇಕಾದ ಅಗತ್ಯವಿಲ್ಲ; ಕೆಲವನ್ನು ಬರೆಯಬೇಕಾಗುತ್ತದೆ. ಉದಾಹರಣೆಗೆ Easement right. ಒಂದು ಮನೆಗೆ ಕಿಟಿಕಿ ಇಡಬೇಕಾಗಿ ಬರುತ್ತದೆ. ಪೂರ್ವದಿಂದ ಒಂದು ಕಡೆಗೆ ಕಿಟಿಕಿ ಇಡುವ ಹಕ್ಕಿರುತ್ತದೆ. ಆದರೆ ಪಕ್ಕದ ಮನೆಯವರು ಕೆಲವು ಸಂದರ್ಭಗಳಲ್ಲಿ ಒಪ್ಪುವುದಿಲ್ಲ. ಆಗ ಹಾಗೆ ಕಿಟಿಕಿಯಿಡಲು ಹಕ್ಕಿದೆಯೆಂದು ವಾದ ಮಾಡಬೇಕಾದರೆ, ಕೋರ್ಟಿನಲ್ಲಿ ಆ ಹಕ್ಕನ್ನು ತೀರ್ಮಾನ ಮಾಡಬೇಕಾದರೆ ಅದನ್ನು ಬರವಣಿಗೆಯಲ್ಲಿ ಛಾಪಾ ಕಾಗದದಲ್ಲಿ ಇಡಬೇಕು. ಇಲ್ಲದಿದ್ದರೆ, ಕಾನೂನು ಪ್ರಕಾರ ಬರೆಯದಿದ್ದರೆ, ಹಕ್ಕು ಊರ್ಜಿತ

ವಾಗುವುದಿಲ್ಲ. ಈಗ ಒಂದು ಸಾವಿರ ರೂಪಾಯಿಗಳೊಳಗಿರುವ ವಿವಾದಾಸ್ಪದವಾದ ಸ್ವತ್ತುಗಳ ವಿಚಾರದಲ್ಲಿ 7½ ರೂಪಾಯಿಗಳ ಛಾಪಾ ಕಾಗದದಲ್ಲಿ ಬರೆದರೆ ಸಾಕಾಗಿದೆ. ಈ ಕಾನೂನಿನ ಪ್ರಕಾರ ಮುಂದೆ ಅದೇ ಸ್ವತ್ತಿನ ವಿಚಾರದಲ್ಲಿ ವ್ಯವಹಾರಕ್ಕೆ 15 ರೂಪಾಯಿಗಳ ಛಾಪಾಕಾಗದ ಕೊಳ್ಳಬೇಕಾಗುತ್ತದೆ. ಇದು ಒಂದಕ್ಕೆ ಎರಡರಷ್ಟಾಯಿತು.

ಮತ್ತೊಂದೇನಾಗಿದೆಯೆಂದರೆ ಒಂದು ಸಾವಿರ ರೂಪಾಯಿಗಳಿಗೆ ಮೇಲ್ಪಟ್ಟು ಎಷ್ಟೇ ಹಣವಾದರೂ ಅಂಥ ವ್ಯವಹಾರಕ್ಕೆ 10 ರೂಪಾಯಿಗಳ ಛಾಪಾ ಕಾಗದ ಸಾಕಾಗಿತ್ತು. ಈ ಹೊಸ ಶಾಸನ ರೀತ್ಯಾ 5 ಸಾವಿರ ರೂಪಾಯಿಗಳಿಗೊಳಪಟ್ಟಿದ್ದರೆ ಒಂದರಿಂದ 5 ಸಾವಿರ ರೂಪಾಯಿಗಳವರೆಗೆ 20 ರೂಪಾಯಿಗಳನ್ನು ಛಾಪಾ ಕಾಗದಕ್ಕೆ ಕೊಡಬೇಕು. 5 ಸಾವಿರಕ್ಕೆ ಮೇಲ್ಪಟ್ಟು ಎಷ್ಟಿದ್ದರೂ ಪ್ರತಿ ಒಂದು ಸಾವಿರಕ್ಕೆ ಅಥವಾ ಅದರ ಒಂದು ಭಾಗಕ್ಕೆ ಹೆಚ್ಚಿಗೆ ಒಂದು ರೂಪಾಯಿನಂತೆ (subject to a maximum of Rs. 100) ಕೊಡಬೇಕು. ಎಂದರೆ ಯಾವುದಕ್ಕೆ ಈ ದಿವಸ 10 ರೂಪಾಯಿ ಕಾಗದ ಸಾಕಾಗಿತ್ತೋ ಅದೇ ವ್ಯವಹಾರಕ್ಕೆ ಒಂದು ನೂರು ರೂಪಾಯಿಗಳವರೆಗೆ ಹೆಚ್ಚಿಗೆ ಫೀಜನ್ನು ಕೊಡಬೇಕಾಗುತ್ತದೆ. ಹೀಗೆ ಇಷ್ಟು ಹೆಚ್ಚಾದ ತೆರಿಗೆ ಹಾಕಿದರೆ ಹೇಗೆ? ಸರ್ಕಾರಕ್ಕೆ ವರಮಾನ ಹೆಚ್ಚಿಸಿಕೊಳ್ಳಬೇಕಾದರೆ ಈ ರೀತಿ ಇಷ್ಟು ದುಬಾರಿಯಾಗಿ ಹಾಕುವುದು ನ್ಯಾಯವೆ?

ಮತ್ತೊಂದು ವಿಚಾರ. ಬಾಟಮರಿ ಬಾಂಡ್ ಎಂದು ಷೆಡ್ಯೂಲಿನಲ್ಲಿ ಹೇಳಿದೆ. ಮೈಸೂರು ಸಂಸ್ಥಾನದಲ್ಲಿ ಅಂಥಾದ್ದಕ್ಕೆ ಅವಕಾಶವಿಲ್ಲ. ಮದ್ರಾಸಿನಲ್ಲಾದರೆ ಹಡಗಿದೆ. ಹಡಗಿನ ವಿಚಾರದಲ್ಲಿ ನಡೆಯುವ ವ್ಯವಹಾರಕ್ಕೆ ಇಂಥ ಲೇವಾಬೇವಿ ಅಗತ್ಯ. ಅದನ್ನು ನಮ್ಮ ದೇಶದಲ್ಲಿ ಏಕೆ ತಂದರೋ ತಿಳಿಯದು. ಅಪಾರ್ಡಿನಲ್ಲಿ "the same duty as a Bottomry Bond for such amount" ಎಂದು ಏಕೆ ಹೇಳಬೇಕಾಗಿತ್ತು? ಅನವಶ್ಯಕವಾದುದನ್ನು ತಂದು ಏಕೆ ಸೇರಿಸಬೇಕು? ಅದಕ್ಕೆ ಬದಲಾಗಿ ಬೇಕಾದಷ್ಟು ಬಾಬುಗಳಿವೆ. ನಿತ್ಯ ಜೀವನದಲ್ಲಿ ಜನರಿಗೆ ಅನ್ವಯಿಸುವವ್ಯವಹಾರಕ್ಕೆ ಸಂಬಂಧಪಟ್ಟ ತೆರಿಗೆ ವಿಧಾನವನ್ನು ಬದಲಾಯಿಸಿ, ಇನ್ನೂ ಹೆಚ್ಚಿಗೆ ತೆರಿಗೆ ವಿಧಿಸುವುದು ಸರಿಯಲ್ಲ.

ಮೂರನೆಯದಾಗಿ, ಬಾಂಡಿನ ವಿಚಾರ. ಇದನ್ನು ಸಾಧಾರಣವಾಗಿ ಮೈಸಾಲ ಪತ್ರ ಎಂದು ಕರೆಯುತ್ತಾರೆ. ಒಬ್ಬನು ತುರ್ತಿನ ಅವಶ್ಯಕತೆಗಾಗಿ ಮತ್ತೊಬ್ಬನಿಂದ ಆರು ತಿಂಗಳ ಅವಧಿಗಾಗಿ ಒಂದು ಸಾವಿರ ರೂಪಾಯಿ ತೆಗೆದುಕೊಂಡು ಅದಕ್ಕೆ ಪತ್ರ ಬರೆದು ಕೊಡಬೇಕಾದರೆ ಈ ಕಾನೂನಿನ ಪ್ರಕಾರ ಒಂದಕ್ಕೆ ನಾಲ್ಕರಷ್ಟು ಛಾಪಾಕಾಗದಕ್ಕೆ ಕೊಡಬೇಕಾಗುತ್ತದೆ. ಪತ್ರದ ಮೊಬಲಗು ಹತ್ತು ರೂಪಾಯಿಗಳಿಗೆ ಮೀರದಿದ್ದರೆ ಸ್ಟಾಂಪ್ ಡ್ಯೂಟಿ ನಾಲ್ಕಾಣೆ ಎಂದೂ, ಸದರಿ ಮೊಬಲಗು ಹತ್ತು ರೂಪಾಯಿಗಳಿಗೆ ಮೀರಿದ್ದು ಐವತ್ತು ರೂಪಾಯಿಗಳಿಗೆ ಮೀರದಿದ್ದರೆ ಎಂಟಾಣೆ ಎಂದೂ, ಸದರಿ ಮೊಬಲಗು ಐವತ್ತು ರೂಪಾಯಿಗಳಿಗೆ ಮೀರಿದ್ದು ನೂರು ರೂಪಾಯಿಗಳಿಗೆ ಮೀರದಿದ್ದರೆ ಒಂದು ರೂಪಾಯಿ ಎಂದೂ, ಸದರಿ ಮೊಬಲಗು ನೂರು ರೂಪಾಯಿಗಳಿಗೆ ಮೀರಿದ್ದು ಇನ್ನೂರು ರೂಪಾಯಿಗಳಿಗೆ ಎರಡೂವರೆ ರೂಪಾಯಿ ಎಂದೂ ಈ ತಿದ್ದುಪಡಿ ಮಸೂದಾ ಕಾನೂನಿನಲ್ಲಿ ನಮೂದಿಸಿದ್ದಾರೆ. ಇದುವರೆಗೂ ಇನ್ನೂರು ರೂಪಾಯಿಗಳ ಒಂದು ಮೈಸಾಲ ಪತ್ರ ಬರೆಯಬೇಕಾಗಿದ್ದರೆ ಒಂದೂಕಾಲು ರೂಪಾಯಿ ಛಾಪಾಕಾಗದ ಆಗುತ್ತಿತ್ತು. ಇನ್ನು ಮುಂದೆ ಇದಕ್ಕೆ ಎರಡೂವರೆ ರೂಪಾಯಿ ಕೊಡಬೇಕು. ಇಷ್ಟೇ ಅಲ್ಲದೆ, ಒಂದು ರೂಪಾಯಿನ ಮೈಸಾಲ ಪತ್ರಕ್ಕೆ ಹದಿನೈದು ರೂಪಾಯಿ ಮತ್ತು ಒಂದು ಸಾವಿರ ರೂಪಾಯಿಗಳಿಗೆ ಮೀರಿದ ಪ್ರತಿ ಐನೂರು ರೂಪಾಯಿಗಳಿಗೆ ಅಥವಾ ಅದರ ಭಾಗಕ್ಕೆ ಏಳೂವರೆ ರೂಪಾಯಿ ಕೊಡಬೇಕು. ಅಂದರೆ ಮೊದಲಿದ್ದ ದರಕ್ಕೆ ಒಂದಕ್ಕೆ ಎರಡರಷ್ಟು ಕಂಡಹಾಗೆಯೇ ಈ ಬಾಬಿನಲ್ಲಿ ಜಾಸ್ತಿಮಾಡಲಾಗಿದೆ.

ಹಿಂದೆ 'ಜೀತ' ಎಂಬ ಪದ್ಧತಿಯೊಂದು ವಾಡಿಕೆಯಲ್ಲಿತ್ತು. ಅಂದರೆ, ಒಬ್ಬನು ಮೂರು ವರ್ಷಕಾಲ ಅಥವಾ ಗೊತ್ತಾದ ಕಾಲಾವಧಿಯ ಕಾಲ ಕೆಲಸ ಮಾಡುವುದಾದರೆ ಆತನಿಗೆ ಮುಂಗಡವಾಗಿ ಇನ್ನೂರು ಅಥವಾ ಮುನ್ನೂರು ರೂಪಾಯಿಗಳನ್ನು ಕೊಟ್ಟು ಒಂದು ಕರಾರು ಪತ್ರ ಬರೆಸಿಕೊಳ್ಳುವುದು. ಇಂಥದಕ್ಕೂ ಈ ಸ್ಟಾಂಪ್ ಡ್ಯೂಟಿ ಅನ್ವಯವಾಗುತ್ತದೆ. ಇನ್ನೊಂದು ಉದಾಹರಣೆ ಹೇಳುತ್ತೇನೆ: ಸಾಗುವಳಿ ಮಾಡುವ ಒಬ್ಬ ರೈತ, ತನ್ನ ಜಮೀನ್ದಾರನ ಹತ್ತಿರ ಅವಶ್ಯಕತೆಯ ಸಲುವಾಗಿ ಐನೂರು, ಸಾವಿರ ರೂಪಾಯಿಗಳನ್ನು ಎರವಲಾಗಿ ತೆಗೆದುಕೊಂಡು ಫಸಲು ಬಂದಾಗ ಜಮೀನ್ದಾರರಿಗೆ ಸಲ್ಲಬೇಕಾದ ಹಣ ಮತ್ತು ಬಡ್ಡಿಯನ್ನು ಕೊಡುವುದು ವಾಡಿಕೆಯಲ್ಲಿದೆ. ಈ ಬಗ್ಗೆ ಪತ್ರ ಬರೆಸಿಕೊಂಡರೂ ಅದಕ್ಕೂ ಸಹ ಒಂದಕ್ಕೆ ಎರಡರಷ್ಟು ಇನ್ನು ಮುಂದೆ ಸ್ಟ್ಯಾಂಪ್ ಡ್ಯೂಟಿ ಕೊಡಬೇಕು. ಇದರಿಂದ ಆತನಿಗೆ ಎಷ್ಟರ ಮಟ್ಟಿಗೆ ಕಷ್ಟವಾಗುತ್ತದೆಂಬುದನ್ನು ಸರ್ಕಾರದವರು ಗಮನಕ್ಕೆ ತೆಗೆದುಕೊಳ್ಳಬೇಕು.

ಮತ್ತೊಂದು ವಿಚಾರವೆಂದರೆ, ಈ conveyance ವಿಚಾರ—ಕ್ರಯ ಪತ್ರಕ್ಕೆ ಸಂಬಂಧಿಸಿದ್ದು. ಇದರ ಬಗ್ಗೆ ಈ ತಿದ್ದುಪಡಿ ಮಸೂದಾ ಕಾನೂನಿನಲ್ಲಿ ವಿಧಿಸಿರುವ ದರ ಮಿತಿಮೀರಿದ ದರವೆಂದು ಘಂಟಾಘೋಷವಾಗಿ ಹೇಳುತ್ತೇನೆ. ಇದಕ್ಕೆ ಸಿಕ್ಕಿಬಿದ್ದವನಿಗೆ ಉಳಿಗಾಲವೇ ಇಲ್ಲ. ಇದರ ಜೊತೆಗೆ ಆತನಿಗೆ ರಿಜಿಸ್ಟ್ರೇಷನ್ ಛಾರ್ಜು, ಛಾಪಾಕಾಗದ ಬರೆಯುವ ಖರ್ಚು ಇವೆಲ್ಲಾ ಬೇರೆ ಬೀಳುತ್ತದೆ. ಇದಕ್ಕನುಸಾರವಾಗಿ ಸರ್ ಛಾರ್ಜ್ ಹೊರೆ ಬೇರೆ ಬೀಳುತ್ತದೆ.

Sri A. BHEEMAPPA NAIK (Molakalmuru).—Surcharge is not on the value of the purchased paper but on the value of the property you convey.

ಶ್ರೀ ಎಸ್. ಶ್ರೀನಿವಾಸಯ್ಯಂಗಾರ್.—ಎರಡು ಸಾವಿರ ರೂಪಾಯಿನ ಒಂದು ಸ್ವತ್ತನ್ನು ಕ್ರಯಕ್ಕೆ ಪಡೆದರೆ, ಸರ್‌ಛಾರ್ಜ್, ರಿಜಿಸ್ಟ್ರೇಷನ್ ಫೀಜ್, ಮುನಿಸಿಪಲ್ ಲೆವಿ, ಮುಂತಾಗಿ ಅನೇಕ ಬಾಬುಗಳಿಗೂ ಅವನು ಒಂದಕ್ಕೆ ಎರಡರಷ್ಟು, ಮೂರರಷ್ಟು, ಕೊಟ್ಟು ಬದುಕುವ ಬಗೆಹೇಗೆ? ತಮ್ಮ ಈ ಮಿತಿಮೀರಿದ ತೆರಿಗೆ ವಿಧಾಯಕದಿಂದ ಜನ ಸಾಮಾನ್ಯರಿಗೆ ವಿಪರೀತ ಕಿರುಕುಳವುಂಟಾಗುತ್ತದೆ.

ಶ್ರೀ ಎಚ್. ಸಿದ್ದವೀರಪ್ಪ.—ನಿಮಗೆ ಪತ್ರ ಬರೆಸಿಕೊಂಡು ಅನುಭವವೇ ಹೊರತು ಬರೆದು ಕೊಟ್ಟ ಅನುಭವವಿಲ್ಲ.

ಶ್ರೀ ಎಸ್. ಶ್ರೀನಿವಾಸಯ್ಯಂಗಾರ್.—ಈ ರೀತಿ ಕ್ರಯದ ಪತ್ರಗಳ ಬಗ್ಗೆ ಸ್ಟ್ಯಾಂಪ್ ಡ್ಯೂಟಿ ಇಷ್ಟೊಂದು ಜಾಸ್ತಿಯಾಗಿ ವಿಧಿಸಿರುವುದು ಈಗಿನ ಸರ್ಕಾರಕ್ಕೆ ಕೀರ್ತಿ ತರುವಂತಹುದಲ್ಲ. ಸರ್ಕಾರದವರು ತಮ್ಮ ಹುಟ್ಟುವಳಿಯ ಬಾಬನ್ನು ಹೆಚ್ಚಿಸಿಕೊಳ್ಳುವುದೊಂದನ್ನೇ ದೃಷ್ಟಿಯಲ್ಲಿಟ್ಟುಕೊಳ್ಳದೆ, ಅವರು ಅನು

(ಶ್ರೀ ಎಸ್. ಶ್ರೀನಿವಾಸಯ್ಯಂಗಾರ್.)

ನಡೆಸುವ ನೀತಿ ಮತ್ತು ಅವರು ಹೋಗುವ ಮಾರ್ಗ ಜನಸಾಮಾನ್ಯರಿಗೆ ತೊಂದರೆ ಕಿರುಕುಳಗಳನ್ನುಂಟು ಮಾಡದಂತಿರಬೇಕು. ಹಾಗಾದರೆ ಮಾತ್ರ ಸರ್ಕಾರಕ್ಕೆ ಒಂದು ಗೌರವ ಜನ ಸಾಮಾನ್ಯರಿಂದ ಸಲ್ಲುತ್ತದೆಂದು ತಿಳಿಸಿ ನನ್ನ ಮಾತನ್ನು ಮುಗಿಸುತ್ತೇನೆ.

Sri M. LINGANNA (Nanjangud).—This amending Bill is brought before the House for consideration. The reasons have been enumerated in the Statement of Objects and Reasons. One reason is that they want to bring the rates in Mysore to the level of rates obtaining in Bellary District. The second reason is they want more revenue to the coffers of the State. In the Statement of Objects and Reasons these are the only two reasons mentioned. The Government have been forced to bring in this amending Bill an account of the reasons mentioned therein. I ask them, or I request them, to see how many or what porportion of the total population of the State will be affected by this particular amending Bill. No doubt it is good that the law that we have enacted should not be inequitable, in this sense that one district should not have one particular rate with regard to stamp duty and the rest of the State should not have a different rate of stamp duty. But to say that because Bellary has been added on to us, that the prevailing rate there is higher than that here and so we should enhance the stamp duty prevailing here, is rather an out-moded method of reasoning. Because there are several pieces of legislation in which we have stepped down the prevailing arrangement in the Bellary District; but here, because we are going to stand to gain by way of additional revenue, you have made up your mind to enhance the rate prevailing here to the rate prevailing there. The second reason is you are going to collect additional revenue to the coffers of the State. These reasons have been elaborately placed before us in the speech of the Minister. Even on that matter, the opinion of this House is quite known. Most of the members have observed that with little tact we could have saved so much of revenue to the State. I will leave it at that.

I will now come to the actual effect this particular amendment Bill would have on the population of the State. One clause is with regard to Schedule I of the Mysore Act II of 1900. Here the rates have been enhanced from one anna to $1\frac{1}{2}$ annas and from one anna to 3 annas and likewise in respect of five articles the rates have been enhanced. I agree with my friends in regard to enhancement of stamp duty in respect of some items. But some items are directly concerned with the mob, mob in the sense of rural population who, during their life career in a year as agriculturists will have to be at the doors of the money-lenders in one respect or other, and also the merchant class who will be at the doors of the banker or of the banks in the State. In respect of such items, whether these rates of enhancement are based on any reason is the factor that we have to consider now. I will take up article 5 in which the rates have been sought to be enhanced from the original rate prevailing under the Act of 1900. I will read out the items which explicitly give an idea as to the rates increased in several items.

4-30 P.M.

When the amount of the loan does not exceed Rs. 200 the existing 1900 Act provides for a stamp duty of four annas if drawn singly. Now the Government has sought to increase it to 9 annas. The increase is by five annas. This, I believe, when we consider the percentage of rise, is rather too heavy. It is more than 100 per cent increase. With regard to other items, when the amount of the loan exceeds Rs. 200 the rate that was prevailing under the principal Act was eight annas if the amount was drawn singly. Now they have sought to raise it to Rs. 1-2-0. Sir, when we compare these enhanced rates with regard to the original article No. 5, the rate is so abnormal and when we take percentage of rise into consideration, probably even the Multanis would not have so much courage to raise the interest to that extent over the amount that they lend to their debtors. Sir, this particular increment in

the stamp duty would not merely put the steel claw on the money with the bankers but also money with the Bank. It is true that one who is above the need of help from a bank or banker would not be affected by the enhancement. But several middle class merchants who would raise money by these methods would be put to a lot of hardship and the increment is so sudden and so abnormal that in a way his business would be smothered and transactions that would ordinarily take place with any banker or any bank would be very much adversely affected; And this enhanced rate by which Government are thinking they would get as revenues would be reduced, as I would illustrate by one example with reference to the Betting Tax Act. Probably they thought that they would get more revenue by increasing the rate of Betting Tax and so the Government by means of several ordinances increased the rate up to 25 per cent. The paramount intention of the Government by raising the percentage of Betting Tax was that the coffers of the State would be enriched. But to their dismay and contrary to their expectations, the Betting Tax decreased abnormally and the Government was obliged once again to bring the Betting Tax to the original level of $17\frac{1}{2}$ per cent and subsequently to 15 per cent. So, Sir, this abnormal increase of the stamp duty in article 5 will rather have a deterrent effect and the anticipated increase in the revenue would not be realised by the Government and probably the Government would be compelled once again to reduce the rates. Now, Sir, instead of this abnormal rate, would it not be better for us to go in a reasonable manner ? Because every item envisages an increase of 100 per cent or even more. It would have been better if you had enhanced this by stages, 25 per cent this year and in succeeding steps, proportionately, by next year you could have enhanced the rate. This sudden increase from one to over twice or thrice the rate would only bring hardship not merely to the bank and bankers, but also to the middle class merchants. Therefore, I request Government to consider this aspect and reduce the rates by nearly 50 or 25 per cent of what they now propose.

Secondly, Sir, with regard to bonds, enough has been said. These bonds relate wholely to agriculturists and every one of them will be at the mercy or at the door of the money-lender. We know that we are trying our best to elevate the economic level of the agriculturist and we have passed so many legislations to enable the tenant or the agriculturist to improve himself and raise his economic level. But here indirectly we are going to put on him more taxes by increasing the stamp duty on bonds. What is the moral basis on which the Government are going to increase the stamp duty ? All these bonds and conveyance are the only paramount recognition which the State is going to give to the particular transaction so that it may be recognised as an evidence in future transactions such as mortgage or hypothecation or other deeds. They are only giving a legal sanction to such transfer and that is the only service which the Government is going to render in regard to this particular transaction of personal property. Here, Sir, the paramount ownership and liability with regard to any property lies with the individual who owns it. The State only recognises the legal transfers made by its citizens who have their obligations to the State. The obligation of the State is very little in this regard. When we think of the relationship of the State in regard to the practical ownership of the individual and his relationship to the propety—we have not yet accepted the ideology that every land belongs to the State. Here the individual is left to be the paramount owner of the land he possesses and so the enhancement of the duty is rather opposed also on ideological ground. So, Sir, the enhancement of the duty so far as conveyance is concerned and with regard to bond is rather too high and I suggest that even now it is not too late for them to reconsider their proposals. I request them to amend some of these rates with regard to conveyancing and duty on some of the bonds. Even with regard to

(SRI M. LINGANNA.)

release deeds they have raised the rates abnormally, Sir. It is probably known to one who is conversant with the rural folk, that several conveyances will have taken place. Oftentimes they change their minds and these release deeds are deeds by which ratification is made; and without such ratification and release deeds it is difficult to establish ownership and the enhancement of duty on these items is rather too penalising and therefore, even with regard to this particular item, I request Government to reconsider the rates that they are seeking to enhance.

I am sorry I was absent when the Bill was moved by the Hon'ble Minister. I do not know the actual revenue that the Government is going to get by this particular amending Bill. And that apart, Sir, I believe, only a fraction of the deficit that we are confronted with is going to be filled up by this financial measure. And even here, let us think of its incidence. Is it an indirect tax? No, it is a direct tax. The incidence of this particular tax is on the raiyat himself directly excepting the enhancement of the stamp duty in article 5. Even there a certain percentage will certainly fall on the raiyat. Now, Sir, with the taxation proposal to increase the levy of surcharge on the dry land, wet land and garden land and of the surcharge on water rate, what would be the fate of the poor raiyats whose case we are all trying to improve? Here, the rates have been abnormally enhanced, whatever may be the intention of the Government, to equalise the rates that are prevailing in Bellary with the rest of the State. Sir, it is not right to penalise others for the sake of equalising the rates. Weare not going to enhance the purchasing capacity of the raiyat, of the common man, nor we are going to enhance his status. Therefore I say, this particular taxation measure which is going to enhance a very little portion of the revenue of the State may be reconsidered and several items like conveyance and bonds should be reduced by way of an amendment. With these few remarks I shall close my speech.

ಶ್ರೀ ಎಸ್. ಪರಮೇಶ್ವರಪ್ಪ (ಸಿರುಗುಪ್ಪ).–ಸ್ವಾಮಿ, ಮಾತೆತ್ತಿದರೆ ಎಲ್ಲರೂ ಬಳ್ಳಾರಿ ವಿಷಯ ಹೇಳುತ್ತಾರೆ. ಮದ್ರಾಸಿನ ಮಂತ್ರಿಗಳು ಇಲ್ಲಿಗೆ ಬಂದು ಹೆಚ್ಚಾಗಿ ತೆರಿಗೆ ಹಾಕಿದ್ದಾರೆ. ಮದ್ರಾಸಿನಲ್ಲಿರುವಂತೆ ಇಲ್ಲೂ ಹೆಚ್ಚಿಸಿದ್ದಾರೆಂದು ಹೇಳಿದರು; 100 ರೂಪಾಯಿಗಳಿಗೆ 1½ ರೂಪಾಯಿ ಹಾಕಿದ್ದಾರೆ, 7 ರೂಪಾಯಿ ಖರೀದಿ ಪತ್ರಕ್ಕೆ ಒಂದು ರೂಪಾಯಿ ಹೆಚ್ಚಿಗೆ ತೆರಿಗೆ ಹಾಕಿದ್ದಾರೆ ಎಂದು ಹೇಳಿದರು, ನಿಜ. ಆದರೆ ಇದು ಮದರಾಸಿನ ದರವಲ್ಲ. ರೈತರಿಗೆ 1½ ರೂಪಾಯಿ ಇರುವುದನ್ನು ಎರಡು ರೂಪಾಯಿ ಮಾಡಿದರೂ ಗೊತ್ತಾಗುವುದಿಲ್ಲ. ಎಷ್ಟು ಕೊಡಬೇಕೋ ಅಷ್ಟನ್ನು ಕೊಟ್ಟುಬಿಡುತ್ತಾರೆ. ಈಗ ಸೊಸೈಟಿಗಳಲ್ಲಿ, ಲ್ಯಾಂಡ್ ಮಾರ್ಟ್‌ಗೇಜ್ ಬ್ಯಾಂಕುಗಳಲ್ಲಿ ಸಾಲ ತರುತ್ತಾರೆ, ಶೇಕಡ 5 ರಂತೆಯೋ ಏನೋ ಬಡ್ಡಿ ತರುತ್ತಾರೆ. ಒಬ್ಬ ರೈತ 100 ರೂಪಾಯಿ ಸಾಲ ಎಲ್ಲಿ ಬೇಕಾದರೂ ತರುತ್ತಾನೆ. ಅವನು ಅದಕ್ಕೇನು ತೆರಬೇಕಾಗುತ್ತದೆಂಬುದನ್ನು ಪರೀಕ್ಷೆ ಮಾಡುವುದಿಲ್ಲ. ಈ ತೆರಿಗೆಗಿಂತ ಹೆಚ್ಚಾಗಿ ಸಾಲ ಪಡೆಯಬೇಕಾದರೆ ಸಂಬಂಧಪಟ್ಟವರಿಗೆ ತೆರುವುದೇ ಹೆಚ್ಚಾಗಿದೆ. 100 ರೂಪಾಯಿ ಸಾಲ ತೆಗೆದುಕೊಂಡರೆ ಅವರಿವರಿಗೆ ಕೊಡುವುದನ್ನು ಕೊಟ್ಟು ಅವನು ಕೈಗೆ 50 ರೂಪಾಯಿ ಮಾತ್ರ ತೆಗೆದುಕೊಳ್ಳುತ್ತಾನೆ. ಇದನ್ನು ಮುಖ್ಯವಾಗಿ ಗಮನಿಸಬೇಕು. ತೆರಿಗೆ ಕೊಡುವುದಕ್ಕಿಂತ ಹೆಚ್ಚಾಗಿ ಗುಮಾಸ್ತರು ವಗೈರೆಯವರಿಗೆ ಸಾಲ ಕೈಗೆ ತೆಗೆದುಕೊಳ್ಳುವುದಕ್ಕೆ ಕೊಡಬೇಕಾಗಿದೆ. ಇದು ಮೊದಲು ತಪ್ಪಬೇಕು.

ಆಮೇಲೆ ಎದುರು ಪಕ್ಷದ ನಾಯಕರು ಈ ರೀತಿ ತೆರಿಗೆ ಹಾಕಬಾರದು ಎಂದು ಹೇಳುತ್ತಾರೆ. ಅದು ಒಪ್ಪೋಣ. ಆದರೆ ಸರ್ಕಾರ ಯಾವ ರೀತಿ ನಡೆಯಬೇಕು? ಇಂಥ ತೆರಿಗೆ ಹಾಕಿ, ಈ ರೀತಿ ಆದಾಯ ಪಡೆಯಿರಿ ಎಂದು ಸಲಹೆ ಕೊಟ್ಟು ಈಗ ಹಾಕಿರುವುದು ಬೇಡವೆಂದು ಹೇಳಿದರೆ ಒಪ್ಪಬಹುದು. ಹಾಗಿಲ್ಲದೆ ಸುಮ್ಮನೆ ತೆರಿಗೆ ಹಾಕಬೇಡಿ ಎಂದು ಹೇಳಿದರೆ, ಸರ್ಕಾರಕ್ಕೆ ವರಮಾನವಿಲ್ಲದಿದ್ದರೆ ಆಗಬೇಕಾದ ಕೆಲಸ ಕಾರ್ಯಗಳನ್ನು ನಡೆಸಲು ಹೇಗೆತಾನೆ ಸಾಧ್ಯವಾದೀತು? ಬಳ್ಳಾರಿ ಜಿಲ್ಲೆಯಿಂದ ಮೈಸೂರು ಸಂಸ್ಥಾನಕ್ಕೆ 41 ಲಕ್ಷ ರೂಪಾಯಿಗಳ ಖೋತಾ ಆಗಿದೆ, ಅದನ್ನು ಕೇಂದ್ರ ಸರ್ಕಾರ ವಹಿಸುವಂತೆ ಒತ್ತಾಯ ಮಾಡಬೇಕೆಂದು ಹೇಳಿದ್ದಾರೆ. ಆದರೆ ಹೀಗೆ ಹೇಳಿದ ಶ್ರೀ ಪಟ್ಟಾಭಿರಾಮರ್‌ರವರು ಕಾಂಗ್ರೆಸ್ಸನ್ನು ಬಿಟ್ಟು, ಹೆದರಿಕೊಂಡು ಹೊರಗೆ ಹೋಗಿ ಹೀಗೆ ಹೇಳುವುದು ಸರಿಯೆ? ಅವರು ಕಾಂಗ್ರೆಸ್ಸಿಗೆ ಮತ್ತೆ ಸೇರಿ ಸಹಾಯ ಮಾಡುವುದು ಒಳ್ಳೆಯದು. ಹಾಗಿಲ್ಲದೆ ಹೊರಗೆ ಹೋಗಿ ಈ ರೀತಿ ಟೀಕೆ ಮಾಡುವುದು ಸರಿಯಲ್ಲ. ಮಾನ್ಯ ಪ್ರಕಾಶಂ ಮುಂತಾದವರು ಸಹ ಹೊರಗೆ ಹೋಗಿದ್ದಾರೆ. ಅವರು ಸರಿಯಾಗಿ ಜವಾಬ್ದಾರಿಯನ್ನರಿತು ವರ್ತಿಸುವುದು ಒಳ್ಳೆಯದು. ಸುಮ್ಮನೆ ಟೀಕೆ ಮಾಡಬಾರದು. ಇಷ್ಟು ಹೇಳಿ ನನ್ನ ಮಾತನ್ನು ಮುಗಿಸುತ್ತೇನೆ.

ಶ್ರೀ ವಿ. ವೆಂಕಟಪ್ಪ (ಚನ್ನಪಟ್ಟಣ).—ಸ್ವಾಮಿ, ಈಗ ಈ ಬಿಲ್ಲಿನಿಂದ ಯಾರು ಯಾರಿಗೆ ಎಷ್ಟುಮಟ್ಟಿಗೆ ತೊಂದರೆಯಾಗುತ್ತದೆಂಬುದನ್ನು ಶ್ರೀಮಾನ್ ರಾಮರಾಯರು ಮತ್ತು ಶ್ರೀಮಾನ್ ಪಟ್ಟಾಭಿರಾಮರ್‌ರವರು ನಮ್ಮಗಳ ಗಮನಕ್ಕೆ ತಂದಿದ್ದಾರೆ. ಇದರಲ್ಲಿ—ಅವರಿಗೆ ಬಹುಶಃ ಗೊತ್ತಿದೆಯೋ, ಗೊತ್ತಿಲ್ಲವೋ,—ಈಗೆಷ್ಟು ಸ್ಟಾಂಪ್ ಡ್ಯೂಟಿ ಕೊಡಬೇಕೋ ಅಷ್ಟು, ಬಹುಶಃ

ಇದಕ್ಕಿಂತ ಕಡಮೆಯೇನೂ ಇಲ್ಲದೆ ಛಾಪಾ ಕಾಗದ ಬರೆಯುವುದಕ್ಕೆ ಕೊಡಲೇ ಬೇಕು. ಇದು ತಪ್ಪುವ ಹಾಗಿಲ್ಲ. ನಾನು ಹೇಳುವುದು ಇದರಂತೆ ತಾವು ಎರಡರಷ್ಟು ಹೆಚ್ಚು ಮಾಡಿದರೆ ಬರಸುವವನಿಗೆ ನಾಲ್ಕರಷ್ಟು ಹೆಚ್ಚಾಯಿತು. ಇದರಿಂದ ಎಷ್ಟು ತೊಂದರೆ ಎಂಬುದನ್ನು ಸಭೆಯು ಯೋಚಿಸಬೇಕು. ದೊಡ್ಡ ದೊಡ್ಡ ಲೇವಾದೇವಿ ಮಾಡುವವರಿಗೆ ಜಾಸ್ತಿಯಾದರೆ ಪರವಾಗಿಲ್ಲ, ಅವರು ಕೊಟ್ಟುಕೊಳ್ಳುತ್ತಾರೆ: ಸಣ್ಣ ಲೇವಾದೇವಿ ಮಾಡುವವರಿಗೆ ಇದರಿಂದ ನಿಜವಾಗಿಯೂ ತೊಂದರೆಯಾಗುತ್ತದೆ, ಹೀಗೆ ಜಾಸ್ತಿ ಮಾಡಬೇಡಿ ಎಂದು ಎಲ್ಲರೂ ಇಲ್ಲಿ ತಿಳಿಸಿದ್ದಾರೆ.

ಮತ್ತೊಂದು ನನಗೆ ಅನ್ನಿಸುವುದು Statement of Objects and Reasons ನಲ್ಲಿ ಹೇಳಿರುವ ಕಾರಣ ಹೇಳದೆ ಇರಬೇಕಾಗಿತ್ತೋ ಏನೋ ಎಂದು. ಏಕೆಂದರೆ ನಾವು ವಿಶಾಲ ಕರ್ಣಾಟಕದ ಪ್ರಸ್ತಾಪಮಾಡುತ್ತಿದ್ದೇವೆ. ಮೈಸೂರಿಗೆ ಬಳ್ಳಾರಿಯೊಂದು ಸೇರಿದುದರಿಂದ ಇದನ್ನೆಲ್ಲಾ ನಮ್ಮ ತಲೆಯ ಮೇಲೆ ಹಾಕಿದರು ಎಂದು ಹೇಳುವಂತಾಗುತ್ತದೆ. ಹಾಗಿಲ್ಲದೆ ನಮ್ಮ ದೇಶದಲ್ಲೇನಿತ್ತೋ ಅದನ್ನು ಬಳ್ಳಾರಿಗೂ ಅನ್ವಯಿಸಿದ್ದರೆ ಮೈಸೂರಿಗೆ ಸೇರಿದ್ದರಿಂದ ಬಳ್ಳಾರಿಯ ಜನರಿಗೆ ಅನುಕೂಲವಾಯಿತೆಂದು ಅಲ್ಲಿಯ ಜನರು ಹೇಳಲವಕಾಶವಾಗುತ್ತಿತ್ತು. ಈಗ ಇದೇಕೆ ಈ ಪೀಡೆ ನಮ್ಮ ದೇಶಕ್ಕೆ ಬಂತು ಎಂದು ಮೈಸೂರಿನವರು ಅನ್ನುವ ಸ್ಥಿತಿ ಬಂದಿದೆ. ಆದ್ದರಿಂದ ವಿಶಾಲ ಕರ್ಣಾಟಕವೆನ್ನುವಾಗ ಮೈಸೂರು ದೇಶದ ಜನರಿಗೆ ಗಾಬರಿಯುಂಟಾಗುತ್ತದೆ. ಇದು ಈ ಬಿಲ್ಲಿನ ಸ್ಟೇಟ್‌ಮೆಂಟ್ ಆಫ್ ಆಬ್ಜೆಕ್ಟ್ಸ್ ಅಂಡ್ ರೀಸನ್ಸ್‌ನಿಂದ ಗೊತ್ತಾಗುವಂತಿದೆ. ಇದನ್ನು ಸ್ವಲ್ಪ ಯೋಚನೆಮಾಡಬೇಕಾಗಿತ್ತು. ಇದರಿಂದ ರೈತರಿಗೆ ಸಣ್ಣಪುಟ್ಟ ವ್ಯವಹಾರ ನಡೆಸುವವರಿಗೆ, ಅನೇಕರು ಹೇಳಿದ ಹಾಗೆ, ತೊಂದರೆಯಾಗುತ್ತದೆ. ಬಳ್ಳಾರಿಯ ಮಿತ್ರರು ಹೇಳಿದ ಹಾಗೆ ಸರಕಾರದವರಿಂದಲಾಗಲಿ, ಸೊಸೈಟಿಗಳಿಂದಾಗಲಿ ಸಾಲ ಪಡೆಯುವಾಗ, ಅನೇಕ ಸಂದರ್ಭಗಳಲ್ಲಿ ಶೇಕಡ 50 ಭಾಗ ಮಾತ್ರ ಸಾಲ ಪಡೆಯುವವನ ಕೈಗೆ ಬರುತ್ತದೆ. ಈ ವಿಷಯವನ್ನು ಅನೇಕವೇಳೆ ಹೇಳಿದ್ದೇವೆ. ತಾಲ್ಲೂಕು ಆಫೀಸುಗಳಲ್ಲಿ ಕಂಬ ಕಂಬಕ್ಕೂ ಕೈಮುಗಿದು ಕೈಗೆ ಸಾಲ ತೆಗೆದುಕೊಳ್ಳುವಾಗ್ಗೆ ಕೊಡುವುದರಲ್ಲಿ ಅರ್ಧ ಕೂಡ ಕೆಲವು ವೇಳೆ ಬರುವುದಿಲ್ಲ. ಹೀಗೆ ಇನ್ನೂ ಕೆಲವು ಸಂಸ್ಥೆಗಳಲ್ಲೂ ಆಗುತ್ತಿದೆಯೆಂದು ಹೇಳಿದರು. ಈಗ ಕೆಲಸ ಜಾಗ್ರತೆಯಾಗಿ ಹಣ ಒದಗಬೇಕಾದ್ದಕ್ಕೆ ಸಂಸ್ಥೆಗಳನ್ನು ಮಾಡುತ್ತೇವೆ, ಸೊಸೈಟಿಗಳನ್ನು ಮಾಡುತ್ತೇವೆ, ಲ್ಯಾಂಡ್ ಮಾರ್ಟ್‌ಗೇಜ್ ಬ್ಯಾಂಕು ಮಾಡುತ್ತೇವೆ, ರೈತರಿಗೆ ಅನುಕೂಲವಾಗುವ ಹಾಗೆ ಮಾಡುತ್ತೇವೆ ಎಂದು ಹೇಳುತ್ತಿದ್ದೀರಿ. ಇದರಿಂದ ಎಷ್ಟು ಮಟ್ಟಿಗೆ ಸಹಾಯವಾಗಿದೆಯೆಂಬುದನ್ನು ತಾವು ಯೋಚನೆಮಾಡಬೇಕು. ಸೊಸೈಟಿ ಮತ್ತು ಅಡಮಾನದ ಬ್ಯಾಂಕುಗಳಿಂದ ಹಣ ಪಡೆಯಬೇಕಾದರೆ ವರ್ಷಗಟ್ಟಲೆ ಅಥವಾ ತಿಂಗಳುಗಟ್ಟಲೆಯಾದರೂ ಆಗಬೇಕು. ಈ ದಿವಸ ಹಣಗಾರನನ್ನು ಏನುಬೇಕಾದರೂ ಬೈಯ್ಯಿರಿ, ಕಷ್ಟಕಾಲದಲ್ಲಿ ಜಾಗ್ರತೆ ಹಣ ಕೊಡುವವನು ಅವನೇ. ನಾಳಿದ್ದು ಮದುವೆ, ಈ ದಿವಸ ಹಣ ಬೇಕು ಎಂದು ಹೇಳಿದರೆ ಕೊಡುವವನು ಹಣಗಾರ. ಪುಣ್ಯವಂತರಿಗೆ ಇದರಿಂದ ತೊಂದರೆಯಿಲ್ಲ. ಆದ್ದರಿಂದ ಈ ರೀತಿಯಾಗಿ ಈ ವಿಧದಲ್ಲಿ ಜನಗಮೇಲೆ ಹೆಚ್ಚಾಗಿ ಒಂದಲ್ಲ ಒಂದು ವಿಧದಲ್ಲಿ ತೆರಿಗೆ ಹಾಕುವುದು ಅಷ್ಟು ಸೂಕ್ತವಲ್ಲ ಎಂದು ಹೇಳಿ ನನ್ನ ಭಾಷಣ ಮುಗಿಸುತ್ತೇನೆ.

ಶ್ರೀ ಜೆ. ಮುಹಮ್ಮದ್ ಇಮಾಂ (ಜಗಳೂರು).—ಈ ಮಸೂದೆಯನ್ನು ನಾನು ಬಹಳ ತೀವ್ರವಾಗಿ ವಿರೋಧಿಸುತ್ತೇನೆ. ಶ್ರೀಯುತರುಗಳಾದ ರಾಮರಾಯರು ಪಟ್ಟಾಭಿರಾಮ್ಯರವರು ಮತ್ತು ಶ್ರೀನಿವಾಸಯ್ಯಂಗಾರ್‌ರವರು ಈ ವಿಷಯವಾಗಿ ಮಾತನಾಡಿ ಈ ಬಿಲ್ಲಿನಿಂದ ರೈತರಿಗಾಗುವ ಅನಾನುಕೂಲ, ಕಷ್ಟ ಇದನ್ನೆಲ್ಲಾ ಬಹಳ ವಿಶದವಾಗಿ ಸಭೆಯ ಮುಂದೆ ಇಟ್ಟಿದ್ದಾರೆ. ಮತ್ತು ಬಳ್ಳಾರಿಯಿಂದ ಬಂದಿರತಕ ಶ್ರೀ ಪರಮೇಶ್ವರಪ್ಪನವರು ಸಹ ಈ ವಿಚಾರವನ್ನು ಬಹಳ ಥರೋ ಹೇಳಿದ್ದಾರೆ. ಬರೀ ಸ್ಟಾಂಪ್ ಡ್ಯೂಟಿ ಒಂದೇ ಅಲ್ಲದೆ ಬೇರೆ ಖರ್ಚು ಬಾಬ್ತು ಸೇರಿ ಒಂದಕ್ಕೆ 50ರಷ್ಟು ಖರ್ಚು ಬೀಳುವ ಸಂಭವವಿದೆ ಎಂಬುದನ್ನು ಅವರು ಚೆನ್ನಾಗಿ ತಿಳಿಸಿದ್ದಾರೆ. ಇದೇ ಅಂಶವನ್ನು ಶ್ರೀ ವಿ. ವೆಂಕಟಪ್ಪನವರೂ ಸಹ ತಿಳಿಸಿದ್ದಾರೆ. ಈ ಸ್ಟಾಂಪ್ ಡ್ಯೂಟಿ ಅಲ್ಲದೆ, indirect ಆಗಿ ಸಹ ಖರ್ಚು ತಗಲುವ ಸಂಭವವುಂಟು. ಸರ್ಕಾರದವರಿಗೆ ಈ ವಿಚಾರ official ಆಗಿ ಗೊತ್ತಿಲ್ಲದೇ ಇರಬಹುದು. ಒಬ್ಬ ರೈತ ಬಾಂಡಿಗೆ ದುಡ್ಡು ಕೊಡುವುದಲ್ಲದೆ, ಬಾಂಡು ಬರೆದು ಕೊಡತಕ್ಕವನಿಗೂ ದುಡ್ಡು ಕೊಡಬೇಕು. ಇದಲ್ಲದೆ ಮಾಮೂಲು ವಸೂಲು ಮಾಡುವ ಪದ್ಧತಿ ಬೇರೆ ಉಂಟು. ಹೀಗೆ ರೈತ ಒಂದಕ್ಕೆ ನಾಲ್ಕರಷ್ಟು ಹಣ ಖರ್ಚುಮಾಡಬೇಕಾದ ಪ್ರಸಂಗವಿರುತ್ತದೆ.

ಈಗ ಸರ್ಕಾರದವರಿಗೆ ಏನಾದರೂ ಒಂದು ಸಮಯ ಸಿಕ್ಕಿದರೆ ಸಾಕು, ಅದರ ನೆಪದಲ್ಲಿ ತೆರಿಗೆ ಹೆಚ್ಚಿಸಿ ರೈತರಿಂದ ಅದನ್ನು ವಸೂಲು ಮಾಡುವುದು ಒಂದೇ ಉದ್ದೇಶಹೊಂದಿರುವಂತೆ ಕಾಣುತ್ತದೆ. ಇದರಿಂದ ಆ ಬಡ ರೈತನಿಗೆ ಎಷ್ಟು ಹೊರೆ ಬೀಳುತ್ತದೆ, ಎಷ್ಟು ಕಷ್ಟವಾಗುತ್ತದೆ ಎಂಬುದನ್ನು ಈಗಿನ ಸರ್ಕಾರ ಗಣನೆಗೆ ತೆಗೆದುಕೊಂಡಂತೆ ಕಾಣುವುದಿಲ್ಲ. ಬಳ್ಳಾರಿಯಲ್ಲಿ ಈ ಬಗ್ಗೆ ಹೆಚ್ಚಿಗೆ ದರ ವಿಧಿಸಿದೆ, ಅದೇ ರೀತಿ ಮೈಸೂರು ಸಂಸ್ಥಾನದಲ್ಲಿಯೂ ವಿಧಿಸಬೇಕೆಂದು ಅವರು ಹೇಳಿದರು. ಆದರೆ ಆ ರೀತಿ ಬಳ್ಳಾರಿಯಲ್ಲಿ ಏಕೆ ಹೆಚ್ಚಾಗಿದೆ, ಮೈಸೂರು ಸಂಸ್ಥಾನದಲ್ಲಿ ಏಕೆ ಕಡಮೆಯಾಗಿದೆ ಎಂಬ ಸನ್ನಿವೇಶವನ್ನೇ ಅವರು ಗಣನೆಗೆ ತೆಗೆದುಕೊಂಡಿಲ್ಲ. ಈ ರೀತಿ ಬಳ್ಳಾರಿಯಲ್ಲಿ ಹೆಚ್ಚಿಗೆ ಆದಾಗ there was an alien Government. ಆಗಿನ ಸರ್ಕಾರಕ್ಕೆ ರೈತರ ಏಳಿಗೆ, ಹಿತದೃಷ್ಟಿಯ ಕಡೆಗೆ ಶ್ರದ್ಧೆ ಇರಲಿಲ್ಲ. ಆದರೆ ಮೈಸೂರು ಸಂಸ್ಥಾನದಲ್ಲಾದರೋ there was a benign Government. ಸಾಮಾನ್ಯವಾಗಿ ಇಲ್ಲಿ ರೈತರ ಏಳಿಗೆ, ಅಭಿವೃದ್ಧಿಯ ಕಡೆಗೆ ಹೆಚ್ಚಿಗೆ ನಿಗಾ ಸರ್ಕಾರದವರು ಮೊದಲಿನಿಂದ ಇಲ್ಲಿಯವರೆಗೂ ಕೊಟ್ಟು ಅದನ್ನು ಕಾಪಾಡಿಕೊಂಡು ಬಂದಿರುತ್ತಾರೆ. ಆದ ಕಾರಣ ಇದುವರೆಗೆ ರೈತರ ಮೇಲೆ ಯಾವ ರೀತಿಯ ತೆರಿಗೆಯ ಭಾರವನ್ನೂ ಹೊರಿಸಿರಲಿಲ್ಲ. ಈಗ ನೋಡಿದರೆ ಇದ್ದಕ್ಕಿದ್ದ ಹಾಗೆಯೇ ಅವರ ಮೇಲೆ ಅಪಾರ ತೆರಿಗೆಯ ಹೊರೆ ಬೀಳುವ ಸಂಭವ ಒದಗಿದೆ. ಇಂಥ ತೆರಿಗೆಯನ್ನು ಯಾರೂ ಸೂಚಿಸಿಲ್ಲ. ಅಲ್ಲದೆ ಬಳ್ಳಾರಿಯಲ್ಲಿ ಈ ಬಗ್ಗೆ ಹೆಚ್ಚಾಗಿದೆ, ಆದುದರಿಂದ ಇಲ್ಲಿಯೂ ಹೆಚ್ಚಾಗಬೇಕೆಂಬ ವಾದದಲ್ಲಿ ತಿರುಳಿಲ್ಲ. ಹೆಚ್ಚಿಗೆ ರೆವೆನ್ಯೂ ಬರುತ್ತದೆಂಬ ಕಾರಣವನ್ನು ಸರ್ಕಾರದವರು ಹೂಡಬಹುದು. ಆದರೆ ಈ ಸಂದರ್ಭದಲ್ಲಿ ರೈತರ buying and earning capacity ಏನೆಂಬುದನ್ನು ನಾವು ಅಗತ್ಯವಾಗಿ ನೋಡಬೇಕು. ಅಲ್ಲದೆ ಆತನ ಆರ್ಥಿಕ ಪರಿಸ್ಥಿತಿ ಯಾವ ರೀತಿಯಾಗಿದೆ ಎಂಬುದನ್ನೂ ನೋಡಬೇಕು. ಇವುಗಳನ್ನು ನೋಡಿಕೊಂಡು ಇವಕ್ಕೆ ಅನುಗುಣವಾಗಿ ಈ ತೆರಿಗೆಯ ವಿಚಾರದಲ್ಲಿ

(ಶ್ರೀ ಜೆ. ಮುಹಮ್ಮದ್ ಇಮಾಂ.)

ಏರುಪೇರು ಮಾಡುವ ನೀತಿಯನ್ನು ಸರ್ಕಾರ ಅನುಸರಿಸಬೇಕು. ಮೊನ್ನೆ ತಾನೇ ನಮ್ಮ ಮುಖ್ಯ ಮಂತ್ರಿಗಳು ರೈತರ per capita income 265ರಷ್ಟಿದೆಯೆಂದು ತಿಳಿಸಿದ್ದಾರೆ. ಹೀಗಿರುವಾಗ ಆ ರೈತ ತನ್ನ ಖರ್ಚು ವೆಚ್ಚಗಳನ್ನು ಸರಿದೂಗಿಸಿಕೊಂಡು, ಈ ತೆರಿಗೆಯ ಭಾರವನ್ನು ಸಹ ಹೊರಲು ಸಾಧ್ಯವೇ ಎಂಬುದನ್ನು ನಾವು ಯೋಚಿಸಬೇಕು. The national income is Rs. 9,000. Per capita income is Rs. 265.

Sri H. SIDDAVEERAPPA.—It is more. I will give you figures.

Sri J. MOHAMED IMAM.—Mysore is essentially a middle class country. Compared to other States, I feel Mysore is the poorest State in India. There are no Dalmias or Birlas in Mysore. Can you find here men worth Rs. 50 lakhs or one crore? Whereas if you go to Madras or Bombay, you will find crores of them who are worth millions and crores. Therefore, Mysore is essentially an agricultural country. And what about the agricultural condition and the earning capacity of agriculturists? Here it is much less. The all-India average of the per capita income of Rs. 265 in my opinion does not apply to Madras and I feel that the per capita income of Mysore is much less than Rs. 265; it may be less than Rs. 200. But assuming for the moment that the per capita income is Rs. 265, is it enough for a man to lead a decent life? And does that income admit of such a big slice being parted by way of tax? Look at the number of taxes you have levied. Some gentleman said that they come to 25 per cent. I can say from the figures that in England the total amount of tax paid does not exceed 20 per cent, whereas in America it is 10 per cent. If you give me some time, I am prepared to substantiate what I have said......

Mr. SPEAKER.—If at all, Sri Srinivasa Iyengar was telling, it is 22·4.

Sri J. MOHAMED IMAM.—In England what amenities have been conferred on the common man? There is free and compulsory education, the national insurance scheme, old age pension scheme and so on.

Mr. SPEAKER.—This applies to non-agriculturists also.

Sri J. MOHAMED IMAM.—I said that this enhancement of tax essentially applies to the agriculturist, because the Government intend to enhance by more than 100 per cent, the duty on bonds and conveyances. We are worried about these increases. So, we should take not only this taxation measure into consideration but also the cumulative effect of all the taxes on the common raiyat. As pointed out by Sri M. V. Rama Rao and other speakers, the enhancement of stamp duty on bonds and on mortgages will have a very bad effect, serious effect on the raiyats, on the common man. It is he that suffers. I am not concerned about the enhancement of the other taxes proposed in the Bill. I may even agree with them. But so far as these two measures are concerned, the enhancement of stamp duty on bonds and on conveyances, I think they will hit hard on the raiyat. Many members have narrated the difficulties consequent on the doubling of the rates on bonds. This enhancement I think must be considered as unjust and if I may be pardoned, a very cruel act. Of course during other times Governments do enhance taxes to a reasonable extent. But I do not think any taxation measure has undergone such a serious change as to be increased to twice the amount. I think this is the first time in the history of taxation that a certain tax is being doubled.

Another thing I must submit is, all such legislative measures which are of a complicated nature must be scrutinised by a select body. May be some of us may agree if such measures which do not affect the raiyat and which affect only the business man or a person who can afford to pay. But such measures as these have to be scrutinised by a Select Committee. For example, if the attitude of the Government towards the enhancement of the stamp duty on bonds and conveyances is relaxed, then most of us may come to agreement. I have given notice of an amendment to the Speaker to appoint a Select Committee to consider the various clauses in this Bill and I know

that it is not given within the time required; but if the Speaker can agree to the amendment being taken up, I suggest that a Committee may be formed and may consider this Bill *in toto* and, it taking into consideration all the relevant clauses they may introduce some changes which may improve this Bill. If the Speaker admits it, I would like to move that amendment.

Mr. SPEAKER.—There is no time.

Sri J. MOHAMED IMAM.—I think we can suspend the rule and take it up. I assure you that the Committee will meet and submit to the House its report in a very short time.

Mr. SPEAKER.—The Select Committee report to be considered when?

Sri J. MOHAMED IMAM.—On the 24th morning we can meet and on the 25th we can consider the report.

Mr. SPEAKER.—You are not agreeable even to the Sales-tax amending Bill being taken up?

Sri J. MOHAMED IMAM.—It is a big measure; but this House may agree to this. I hope the House may agree to the formation of the Select Committee and effect reduction of the rates wherever possible.

5 P.M.

So, I feel it my duty to oppose the Bill in its entirety because it affects the raiyats and all citizens and is a measure of taxation which is very drastic.

ಶ್ರೀ ಬಿ. ರಾಚಯ್ಯ (ಎಳಂದೂರು—ಅನುಸೂಚಿತ ಜಾತಿಗಳು).—ಇದುವರೆಗೂ ಮಾತನಾಡಿದ ಸದಸ್ಯರೆಲ್ಲರೂ ಕೂಡ ಈ ಮಸೂದೆಯ ಮೇಲೆ ಪಕ್ಷಭೇದಗಳನ್ನು ಬಿಟ್ಟು ಇದು ತೀರ ಸಾಮಾನ್ಯ ಜನತೆಯ ಮೇಲೆ ಒಂದು ಹೆಚ್ಚಿನ ಹೊರೆಯನ್ನು ಹೊರಿಸುತ್ತಾ ಇದೆ ಎಂದು ಹೇಳಿ ಈಗಾಗಲೇ ತಿಳಿಸಿದ್ದಾರೆ. ಬಳ್ಳಾರಿಯಲ್ಲಿರತಕ್ಕ ಒಂದು ಆಕ್ಟನ್ನು ಮೈಸೂರು ಜನತೆಯ ಮೇಲೆ ಹೊರಿಸಿ ಮತ್ತಷ್ಟು ಹೆಚ್ಚಿನ ಹೊರೆಯನ್ನು ಹೊರಿಸುತ್ತಾ ಇರುವುದು ತೀರ ಶೋಚನೀಯವಾದ ವಿಷಯ. ಆದಷ್ಟು ಬೇಗ ಇದನ್ನು ಮಾಡಿ ಮುಗಿಸಬೇಕೆಂದು ಎಷ್ಟು ಸರ್ಕಾರದವರು ಕುತೂಹಲರಾಗಿದ್ದಾರೋ ಅಷ್ಟೇ ಭಯ ಮತ್ತು ಭ್ರಾಂತಿ ನಮ್ಮಲ್ಲಿ ಅಲ್ಲದೆ ಇಡೀ ಜನತೆಯಲ್ಲಿ ಮೂಡಿದೆ ಎಂದು ನಾನು ಹೇಳುತ್ತಾ ಇದ್ದೇನೆ. ಇವಕ್ಕೆ ಕಾರಣಗಳನ್ನು ಇದರಲ್ಲಿ ಸುಲಭವಾಗಿ ಹೇಳಿದ್ದಾರೆ, ಆ ಪದಗಳನ್ನು ಬಿಟ್ಟು ಈ ಪದಗಳನ್ನು ಸೇರಿಸಿಕೊಳ್ಳಿ ಎಂದು. ಬಹುಶಃ ಸರ್ಕಾರದವರಿಗೇನೋ ಲೆಜಿಸ್ಲೇಟಿವ್ ಡಿಪಾರ್ಟ್‌ಮೆಂಟು ಇದೆ, ಬಹಳ ಸುಲಭವಾಗಿ ತಿದ್ದುಪಡಿಗಳನ್ನು ತರಬಹುದು. ಅದರಿಂದ ಜನತೆಯ ಮೇಲೆ ಏನು ಪರಿಣಾಮವಾಗುತ್ತದೆ ಎಂಬುದನ್ನು ಕೂಡ ಸರ್ಕಾರದವರು ನೋಡಬೇಕು. ಅವರಿಗೆ ಬೇಕಾಗಿರತಕ್ಕದ್ದು ಇಷ್ಟೆ. ಆವಷ್ಟುದುಡ್ಡು ಸಿಕ್ಕಿದರೆ ಸಾಕು, ಯಥೇಚ್ಛವಾಗಿ ಖರ್ಚು ಮಾಡುವುದಕ್ಕೆ ಅವಕಾಶ ಸಿಕ್ಕುತ್ತದೆ ಎಂದು ಅವರ ಗುರಿ ಎಂದು ಕಾಣುತ್ತದೆ. ಭೋಗ್ಯ, ಆಧಾರಪತ್ರ ಇವುಗಳನ್ನು ಧನಿಕರು, ದೊಡ್ಡ ಮನುಷ್ಯರುಮಾಡಿಕೊಳ್ಳುವುದಕ್ಕೆ ಹೋಗುವುದಿಲ್ಲ. ಸಾಮಾನ್ಯ ಬಡ ಜನರೇ ಸಾಲಕ್ಕೆ ಹೋಗುವವರು. ದಿನಚರಿಯ ಖರ್ಚುವೆಚ್ಚಗಳಿಗೆ ಹಣ ಸಾಲದೆ ಬೇರೆಯವರ ಆಶ್ರಯಕ್ಕೆ ಹೋಗಬೇಕಾದ ಸಂದರ್ಭ ಇರುವುದರಿಂದ ಈ ಜನತೆ ಒಂದು ಹೆಚ್ಚಿನ ಹೊರೆಯನ್ನು ಹೊರಬೇಕಾಗಿದೆ. ಆದ್ದರಿಂದ ಇದನ್ನು ಅಷ್ಟುಬೇಗ ಒಪ್ಪುವುದಕ್ಕಾಗುವುದಿಲ್ಲ. ನಮ್ಮ ಮಾನ್ಯ ಲೀಡರ್‌ರವರು ಹೇಳಿದ ರೀತಿಯಲ್ಲಿ ಇದನ್ನು ಒಂದು ಸೆಲೆಕ್ಟ್ ಸಮಿತಿಗೆ ಒಪ್ಪಿಸುವುದು ಬಹಳ ಸೂಕ್ತ ಎಂದು ತೋರುತ್ತದೆ. ದಯವಿಟ್ಟು ಆ ರೀತಿ ಮಾಡಬೇಕೆಂದು ಕೇಳಿಕೊಳ್ಳುತ್ತೇನೆ.

ಶ್ರೀ ಬಿ. ಪಿ. ನಾಗರಾಜಮೂರ್ತಿ (ಮಳವಳ್ಳಿ).—ಸ್ವಾಮಿ, ಶ್ರೀ ರಾಚಯ್ಯನವರು ಹೇಳಿದಂತೆ ಈ ತಿದ್ದುಪಡಿ ಮಸೂದಾ ಕಾನೂನಿನ ವಿಷಯದಲ್ಲಿ ಇದುವರೆಗೆ ಮಾತನಾಡಿದ ಮಾನ್ಯ ಸದಸ್ಯರೆಲ್ಲಾ ಪಕ್ಷಾತೀತವಾಗಿ ಇದನ್ನು ಟೀಕೆಮಾಡಿದ್ದಾರೆ. ಇಷ್ಟು ಟೀಕೆ ಮಾಡಿದರೂ ಸರ್ಕಾರದವರು ಇದನ್ನು ಹೇಗಾದರೂ ಮಾಡಿ ತರಲೇಬೇಕೆಂದು ಮಾಡುತ್ತಿರುವ ಮೊಂಡತನ ನನಗೆ ಅರ್ಥವಾಗುತ್ತಿಲ್ಲ. ಬಳ್ಳಾರಿಗೆ ನಮಗಿರುವ ಸೌಲಭ್ಯ ಕೊಡಲು ಹೋಗಿ ಬಳ್ಳಾರಿಯಲ್ಲಿದ್ದ ಕಷ್ಟವನ್ನು ನಮ್ಮ ಮೇಲೆ ಹೊರಿಸುವುದೇಕೆಂಬುದು ಅರ್ಥವಾಗುತ್ತಿಲ್ಲ. ಬೇರೆ ಪ್ರಾಂತಗಳಲ್ಲಿರುವುದನ್ನು ಹಿನ್ನೆಲೆಯಾಗಿಟ್ಟುಕೊಂಡು ಮುಂದುವರಿದು ನಮ್ಮ ಮೈಸೂರು ಸಂಸ್ಥಾನದಲ್ಲೂ ಈ ತೆರಿಗೆ ಹಾಕಬೇಕೆಂದು ಮಸೂದೆಗಳನ್ನು ನಮ್ಮ ಮುಂದಿಟ್ಟಿದ್ದಾರೆಂದು ಹೇಳಬಹುದು. ಸ್ವಾಮಿ, ಈ ಸಾರಿ ಸರ್ಕಾರದವರು ಹೊಸ ತೆರಿಗೆಗಳನ್ನು ಹಾಕಲು ತಂದಿರುವ ಕಾನೂನುಗಳನ್ನು ನೋಡಿದರೆ ರೈತರು ಹಿಂದೆ ಸಾಲ ಮಾಡದಿದ್ದರೂ ಈ ತೆರಿಗೆ ಕೊಡಲು ಸಾಲ ಮಾಡಲೇಬೇಕಾಗಿದೆ. ಈಗ ನನಗೊಂದು ಗಾದೆ ಜ್ಞಾಪಕಕ್ಕೆ ಬರುತ್ತದೆ. ಮಾರಿ ಕಣ್ಣು ಮೇಕೆ ಮೇಲೆ ಎಂದು ಹೇಳುವ ಹಾಗೆ ಸರ್ಕಾರದ ಕಣ್ಣು ಸಾಲಮಾಡುವವರ ಮೇಲೇಕೆ ಬಿತ್ತೋ ಅರ್ಥವಾಗುವುದಿಲ್ಲ. ಖರೀದಿ ಪತ್ರ, ಮೈಸಾಲ ಪತ್ರ ಮುಂತಾದುವುಗಳ ಮೇಲೆ ಹಾಕಬೇಕಾದ ಸ್ಟ್ಯಾಂಪಿನ ಬೆಲೆ ಜಾಸ್ತಿಮಾಡಿರುವುದು ಸರಿಯಲ್ಲ; ಇದು ಮೋಸ ಮಾಡುವುದಕ್ಕೆ ದಾರಿ ಮಾಡಿಕೊಟ್ಟಂತಾಗುತ್ತದೆ. ಈಗ $1\frac{1}{4}$ ರೂಪಾಯಿ ಛಾಪಾಕಾಗದ ಉಪಯೋಗಿಸುವ ಕಡೆ $2\frac{1}{2}$ ರೂಪಾಯಿ ಕಾಗದ ತೆಗೆದುಕೊಳ್ಳಬೇಕೆಂದರೆ ಎರಡು ಸಾವಿರ ರೂಪಾಯಿಗೆ ಕ್ರಯ ಮಾಡುವವನಿಗೆ ಒಂದು ಸಾವಿರಕ್ಕೆ ಪತ್ರ ಬರೆಸಿ ಹೆಚ್ಚಿನ ಸ್ಟ್ಯಾಂಪಿಗೆ ಕೊಡುವ ಹಣ ಉಳಿಸಿಕೊಂಡು ಈ ಕಾನೂನು ಮುರಿಯಲು ಪ್ರೋತ್ಸಾಹ ನೀವೇ ಕೊಟ್ಟಂತಾಗುತ್ತದೆ.

ವ್ಯವಸಾಯಗಾರರ· ಕಾನೂನು, ಲೇವಾದೇವಿ ಕಾನೂನು ಜಾರಿಗೆ ಬಂದಮೇಲೆ ಲಾಯರುಗಳ ಸಹಾಯದಿಂದ ಅದರ ಹೊಡೆತ ತಪ್ಪಿಸಿಕೊಳ್ಳಲು ಪ್ರಯತ್ನಿಸುತ್ತಿರುವುದು ಎಲ್ಲರಿಗೂ ವೇದ್ಯವಾಗಿದೆ. ಮಾರ್ವಾಡಿ, ಮುಲ್ತಾನಿ 100 ರೂಪಾಯಿ ಕೊಟ್ಟು 200 ರೂಪಾಯಿಗೆ ಪತ್ರ ಬರೆಸುವುದುಂಟು. ಈಗಿರುವ ಸ್ಟ್ಯಾಂಪ್ ಆಕ್ಟ್ ಪ್ರಕಾರ ಹಾಗೆ 100 ರೂಪಾಯಿ

(ಶ್ರೀ ಬಿ. ಪಿ. ನಾಗರಾಜಮೂರ್ತಿ.)

ಸಾಲ ಕೊಟ್ಟು 200 ರೂಪಾಯಿಗೆ ಪ್ರತ ಬರೆಸುವಾಗ ಛಾಪಾಕಾಗದಕ್ಕೆ ಖರ್ಚು ಎಷ್ಟು ಜಾಸ್ತಿಯಾಗುತ್ತದೆಂದು ನೋಡಬೇಕು. ಆದುದರಿಂದ ಈ ತಿದ್ದುಪಡಿ ಮಸೂದೆಯಿಂದ ನಮ್ಮ ಬಡ್ಜೆಟ್ಟಿನಲ್ಲಿ ಖೋತಾ ಆಗಿರುವುದು ಸ್ವಲ್ಪವಾದರೂ ಸರಿಹೋಗುವಂತೆ ಕಾಣುವುದಿಲ್ಲ. ಆದ್ದರಿಂದ 7 ಲಕ್ಷ ಜನರ ಮೇಲೆ ಇದ್ದ ಈ ತೆರಿಗೆಯನ್ನು 83 ಲಕ್ಷ ಜನರ ಮೇಲೆ ಹೇರುವುದು ಸೂಕ್ತವಲ್ಲ. ಸರ್ಕಾರದವರು ಇದನ್ನು ಕೂಲಂಕಷವಾಗಿ ಯೋಚನೆ ಮಾಡಿ ಪುನರ್ವಿಮರ್ಶೆ ಮಾಡಿ ಇನ್ನೊಂದು ಸಲ ಈ ಮಸೂದೆ ತರುತ್ತಾರೆಂದು ಭಾವಿಸುತ್ತೇನೆ.

ಶ್ರೀ ಎಚ್. ಸಿದ್ದವೀರಪ್ಪ.—ಸ್ವಾಮಿ, ಇದುವರೆಗೆ ಈ ಮಸೂದೆಯ ವಿಚಾರದಲ್ಲಿ ಮಾತನಾಡಿದ ಮಾನ್ಯ ಸದಸ್ಯರುಗಳು ಅನೇಕ ಅಭಿಪ್ರಾಯಗಳನ್ನು ವ್ಯಕ್ತಪಡಿಸಿದ್ದಾರೆ. ಸರ್ವೇಸಾಮಾನ್ಯವಾಗಿ ಈಗ ಹಾಕಬೇಕೆಂದು ಯೋಚನೆಮಾಡಿರತಕ್ಕಂಥ ತೆರಿಗೆ ಹೆಚ್ಚಾಗುತ್ತದೆಂಬುದು ಒಂದು ಬಹಳ ಮುಖ್ಯವಾದ ವಾದ. ಆ ವಾದವನ್ನು ಪುಷ್ಟೀಕರಿಸಬೇಕಾದರೆ ಅದಕ್ಕೆ ಇಲ್ಲದ ಬಣ್ಣವನ್ನು ಕಟ್ಟಿ ಯಾವಾಗ್ಯೂ ನಮಗೆ ಸಿಕ್ಕುವ ಒಬ್ಬ ರೈತನನ್ನು ಮುಂದಿಟ್ಟು ರೈತನ ಹೆಸರನ್ನೆತ್ತಿ ಏನೋ ಸರ್ಕಾರ ರಾಕ್ಷಸನ ರೀತಿಯಲ್ಲಿ ಒಂದು ದ್ರೋಹ ಮಾಡುವುದಕ್ಕೆ ಹೊರಟಹಾಗೆ ಕಾಣುತ್ತಿದೆ ಎನ್ನುವ ಹಾಗೆ ಭಾಷಣಗಳನ್ನು ಮಾಡಿರುವುದನ್ನು ನೋಡಿ ಬಹಳ ಆಶ್ಚರ್ಯವಾಗಿದೆ. ಅವರೇ ಅದನ್ನು ಒಪ್ಪಿಕೊಳ್ಳುತ್ತಾರೆ. ಈಗ ರೈತರಿಗೆ ಕಷ್ಟವಿಲ್ಲದೆ ಇಲ್ಲ. ಈ ಮಸೂದೆಯನ್ನು ತಂದಾಗ ಸರ್ಕಾರ ಬಹಳ ತೀಕ್ಷ್ಣವಾದ ಮನಸ್ಸಿನಿಂದ ಇದನ್ನೇನೂ ತಂದಿಲ್ಲವೆಂದು ಅವರೇ ಒಪ್ಪಿದ್ದಾರೆ. ಇದನ್ನು ಜ್ಞಾಪಕದಲ್ಲಿಟ್ಟಿರಬೇಕು. ಏನು ಕಾರಣ ಈ ಮಸೂದೆ ತರಬೇಕಾಯಿತು, ಮುಖ್ಯವಾಗಿ ತೆರಿಗೆ ಮಸೂದೆ ಬರಬೇಕಾದ ಆವಶ್ಯಕತೆಯೇನಿತ್ತು ಎಂಬುದನ್ನು ಮಾನ್ಯಹಣಕಾಸಿನ ಮಂತ್ರಿಗಳು ಆಗಲೇ ಒಂದಲ್ಲ ಎರಡು ಸಾರಿ ಈ ಸಭೆಯ ಮುಂದೆ ವಿವರಿಸಿದ್ದಾರೆ. ಆದ್ದರಿಂದ ಅದರ ಮೇಲೆ ಹೆಚ್ಚಾಗಿ ಹೇಳುವುದು ಅನಾವಶ್ಯಕ.

ಈ ಮಸೂದೆಯಿಂದ ಸ್ವಲ್ಪ ಹೊರೆ ಜಾಸ್ತಿಯಾಗುತ್ತದೆಂದು ಒಪ್ಪಿಕೊಂಡರೂ ಸಹ, ಇದರಿಂದ ಕೇವಲ ರೈತರಿಗೆ ಬಹಳ ತೊಂದರೆಯಾಗುತ್ತದೆ. ರೈತರಿಗೆ ಹೆಚ್ಚಿನ ಹೊರೆ ಬೀಳುತ್ತದೆ ಎಂಬ ವಾದವನ್ನು ಎಳ್ಳಷ್ಟೂ ಒಪ್ಪುವುದಕ್ಕಾಗುವುದಿಲ್ಲ.

ಒಬ್ಬ ಸದಸ್ಯರು.—ಇದರಿಂದ ಬಡವರಿಗೇ ಹೆಚ್ಚಿನ ತೊಂದರೆ.

ಶ್ರೀ ಕೆ. ಹನುಮಂತಯ್ಯ (ಮುಖ್ಯ ಮಂತ್ರಿಗಳು).—ಹಾಗಾದರೆ ಸಾಹುಕಾರರು ಯಾರೂ ಪತ್ರ ಬರೆಸುವುದೇ ಇಲ್ಲವೇ?

ಶ್ರೀ ಎಚ್. ಸಿದ್ದವೀರಪ್ಪ.—ನಮ್ಮ ಟೀ. ನರಸೀಪುರದ ಸದಸ್ಯರು ಹೇಳಿದರು, ಖರೀದಿ ಪತ್ರ ಬರೆಸುವಾಗ ಈ ಹೊಸ taxation measure ನಿಂದ ರೈತರಿಗೆ ಆಗಬಾರದ ತೊಂದರೆಯಾಗುತ್ತದೆ, ಈಗಿನ ಸರ್ಕಾರ ರೈತರಿಗೆ ಕಂದಾಯ ಹಾಕುವುದು ಒಂದೇ ಮಾರ್ಗ ಅನುಸರಿಸುತ್ತಿದ್ದಾರೆಯೇ ಹೊರತು ರೈತರಿಗೆ ಉಪಕಾರ ಮಾಡುತ್ತಿಲ್ಲವೆಂದು ಹೇಳಿದರು. ಬೇಕಾದರೆ ತಿಳಿಸುತ್ತೇನೆ, ಈಗಿನ ಸರ್ಕಾರ ರೈತರಿಗೆ ಏನೇನು ಉಪಕಾರ ಮಾಡಿದೆ ಎಂಬುದನ್ನು. ಈಗ ಹಾಕತಕ್ಕ ತೆರಿಗೆಯಿಂದ ಪ್ರತ್ಯಕ್ಷವಾಗಿಯೂ ಮತ್ತು ಪರೋಕ್ಷವಾಗಿಯೂ ಗ್ರಾಮಾಂತರಗಳಲ್ಲಿರುವವರಿಗೆ ಎಷ್ಟರ ಮಟ್ಟಿಗೆ ಉಪಕಾರನಾಗುತ್ತದೆಂಬುದನ್ನು ತಾವೆಲ್ಲರೂ ವಿಶಾಲ ಹೃದಯದಿಂದ ನೋಡಿದರೆ, ಈ ತೆರಿಗೆಯ ಬಹು ಭಾಗದ ಹಣ ಅಭಿವೃದ್ಧಿ ಕಾರ್ಯಗಳಿಗಾಗಿ ವಿನಿಯೋಗವಾಗುತ್ತದೆಂಬುದು ಗೊತ್ತಾಗುತ್ತದೆ.

ಶ್ರೀ ಬಿ. ಪಿ. ನಾಗರಾಜಮೂರ್ತಿಯವರು, ಎರಡು ಸಾವಿರ ರೂಪಾಯಿನ ಕ್ರಯಪತ್ರವನ್ನು ಒಂದು ಸಾವಿರ ರೂಪಾಯಿಗೇ ಬರೆಸಿಕೊಳ್ಳಲು ಜನರು ಇನ್ನು ಮುಂದೆ ಪ್ರಯತ್ನಪಡುತ್ತಾರೆಂದು ಹೇಳಿದರು. ನನ್ನ ಅನುಭವದಿಂದ ಹೇಳುತ್ತೇನೆ. ಈ ಬಗ್ಗೆ ಅಗ್ರಿಕಲ್ಚರ್ ರಿಲೀಫ್ ಆಕ್ಟಿನಿಂದ ಪರಿಹಾರ ಕಲ್ಪಿಸಿಕೊಳ್ಳಲು ಮಾರ್ಗವಿದೆ. ಯಾರಾದರೂ ಆ ರೀತಿ ಬರೆಸಿಕೊಂಡರೆ ಆ ಬಗ್ಗೆ ಪರಿಹಾರ ಕಲ್ಪಿಸಲು ಲಾಯರುಗಳಿದ್ದೇ ಇದ್ದಾರೆ. ಈ ಬಗ್ಗೆ ಏನಾದರೂ ತಕರಾರು ಅರ್ಜಿ ಹಾಕಿಸಿಬಿಟ್ಟರೆ ಕೊನೆಗೆ ಅಸಲಗೇ ಮೋಸವಾಗುವ ಪ್ರಸಂಗಕ್ಕೆ ಆತನು ಒಳಗಾಗಬೇಕಾಗುತ್ತದೆ. ಸಾಮಾನ್ಯವಾಗಿ, ನನ್ನ ಅನುಭವಕ್ಕೆ ತಿಳಿದಿರುವಹಾಗೆಯೇ ಸಾವಿರ ರೂಪಾಯಿನ ಪತ್ರವನ್ನು ಎರಡು ಸಾವಿರ ರೂಪಾಯಿಗೆ ಬರಸಿಕೊಳ್ಳುವವರು ಕೆಲವರು ಇದ್ದಾರೆ.

ಶ್ರೀ ಇಮಾಂರವರು ಈ ತೆರಿಗೆಯ ವಿಚಾರ ಪ್ರಸ್ತಾಪಿಸುತ್ತಾ ಇಂಗ್ಲೆಂಡ್ ಮುಂತಾದ ಪಾಶ್ಚಿಮಾತ್ಯ ದೇಶಗಳ ವಿಚಾರವನ್ನು ಉದಾಹರಣೆಯಾಗಿ ಹೇಳಿದರು. ಸಾಧಾರಣವಾಗಿ ಇಂಥ ಸಂದರ್ಭಗಳಲ್ಲಿ ನಮ್ಮ ನೆರೆಹೊರೆಯ ಪ್ರಾಂತ್ಯಗಳಾದ ಮದ್ರಾಸ್, ಬೊಂಬಾಯಿಗೆ ಹೋಲಿಸುವುದು ಸ್ವಾಭಾವಿಕವಾದದು. ಆದರೆ ಇವರು ಏಕಾಏಕಿ ಇಂಗ್ಲೆಂಡಿಗೇ ಹಾರಿಬಿಟ್ಟರು! ನಾನು ಇತ್ತೀಚೆಗೆ ಜರ್ಮನಿಗೆ ಹೋಗಿದ್ದಾಗ ಅಲ್ಲಿನ tax structure ಹೇಗಿದೆಯೆಂಬುದನ್ನು ಸ್ವಲ್ಪಮಟ್ಟಿಗೆ ಅರಿತಿದ್ದೇನೆ. ಆ ದೇಶಗಳ ಜನರು ತೆರಿಗೆಗೆ ಹೆದರುವುದಿಲ್ಲ. ತೆರಿಗೆಯನ್ನು ಯಾವ ಉದ್ದೇಶಕ್ಕಾಗಿ ಹಾಕುತ್ತಿದ್ದಾರೆಂಬುದನ್ನು ನೋಡುತ್ತಾರೆ.

ಶ್ರೀ ಜೆ. ಮಹಮ್ಮದ್ ಇಮಾಂ.—ಅಲ್ಲಿ ಒದಗಿಸಿರುವ amenities ಇಲ್ಲಿ ಒದಗಿಸಿಕೊಟ್ಟಿದ್ದೀರಾ?

ಶ್ರೀ ಎಚ್. ಸಿದ್ದವೀರಪ್ಪ.—ಅಲ್ಲಿನ amenities ವಿಚಾರವಾಗಿ ಇಲ್ಲಿ ಪ್ರಸ್ತಾಪಿಸುವುದು ಅಪ್ರಕೃತ.

ಶ್ರೀ ಪಟ್ಟಾಭಿರಾಮರ್‌ರವರು ಸಹ ಇಲ್ಲಿನ ಜನರಿಗೆ ಒದಗಿಸಿರುವ ಸೌಕರ್ಯಗಳ ವಿಚಾರವಾಗಿ ಮನಮುಟ್ಟುವ ರೀತಿಯಲ್ಲಿ ಈಗತಾನೇ ತಮ್ಮ ಅಭಿಪ್ರಾಯವನ್ನು ವ್ಯಕ್ತಪಡಿಸಿದರು. ಪ್ರಕೃತ ಸನ್ನಿವೇಶದಲ್ಲಿ ಅವರು ಹೇಳುವ ರೀತಿ ಮಾಡುವುದು ಸರ್ಕಾರಕ್ಕೆ ಬಹಳ ಕಷ್ಟವಾಗಿದೆ. ಪಶ್ಚಾತ್ತಾಪದಿಂದ ಹೇಳಬೇಕಾಗಿದೆ. ಒಂದು ವೇಳೆ ಈಗ ವಿಧಿಸಬೇಕೆಂದಿರುವ ತೆರಿಗೆಯು ಜನರಮೇಲೆ ಹೊರೆಯಾಗಿ ಪರಿಣಮಿಸಿದೆಯೆಂಬುದು ಅನುಭವದಿಂದ ಮುಂದೆ ಗೊತ್ತಾದರೆ ಆಗ ಇದಕ್ಕೆ ತಿದ್ದುಪಡಿಯೊಂದನ್ನು ತಂದು ಇದನ್ನು ಸರಿಪಡಿಸಿಕೊಳ್ಳೋಣ. ಪ್ರಕೃತ ಸನ್ನಿವೇಶದಲ್ಲಿ ಈ ಬಗ್ಗೆ ಇನ್ನೇನೂ ಮಾಡಲೂ ಸಾಧ್ಯವಿಲ್ಲವೆಂದು ವಿನಯದಿಂದ ಸಭೆಯ ಮುಂದೆ ತಿಳಿಸುತ್ತೇನೆ; ಮತ್ತು ಈ ಮಸೂದೆಗೆ ತಮ್ಮ ಅಂಗೀಕಾರ ಮುದ್ರೆಯನ್ನು ಒತ್ತಬೇಕೆಂದು ಇನ್ನೊಂದು ಸಾರಿ ಪ್ರಾರ್ಥನೆಮಾಡುತ್ತೇನೆ.

Sri J. MOHAMED IMAM.— What about the appeal I made to the House to constitute a Select Committee?

Mr. SPEAKER.—That is the next stage.

Now the question is.........

Sri M. PALANIYAPPAN (Ulsoor).—What is the per capita income of the raiyat in Madras, Sir ?

Mr. SPEAKER.—These figures have been furnished to you for four or five times during this Session. I cannot understand this interference !

The question is :

"That the Mysore Stamp (Amendment) Bill, 1954, be taken into consideration."

The motion was adopted.

Mr. SPEAKER.—Sri Imam has sent an amendment requesting me to send this Bill to Select Committee consisting of so many members. When there was agreement of the parties or with the consent of the House, I have allowed such amendments on prior occasions. On this particular occasion, I am reluctant to exercise my discretion in favour of this amendment, because this Bill must be passed today and there is not much time before us. The office also has issued a circular—Circular No. 13, dated 30th November 1953 asking the Hon'ble Members to send amendments, if any, a day before the discussion would commence. In the circumstances, I cannot allow this amendment.

Sri J. MOHAMED IMAM.—The difficulty was, we did not know that this Bill would be taken up. According to yesterday's arrangement, we thought that these Bills would be taken up later.

Mr. SPEAKER.—Unless there is consent of the House or agreement of the parties, I cannot help it. We will now take up the Bill clause by clause.

Clauses 3, 4 and 5. The question is :

"That Clauses 3, 4 and 5 stand part of the Bill."

The motion was adopted.

Clauses 3, 4 and 5 were added to the Bill.

Mr. SPEAKER.—Clause 2. The question is:

"That Clause 2 stand part of the Bill."

The motion was adopted.

Clause 2 was added to the Bill.

Mr. SPEAKER.—Clause 1. The question is:

"That Clause 1 stand part of the Bill."

The motion was adopted.

Clause 1 was added to the Bill.

Mr. SPEAKER.—Title and Preamble. The question is:

"That the Title and the Preamble stand part of the Bill."

The motion was adopted.

The Title and the Preamble were added to the Bill.

Motion to pass.

Sri H. SIDDAVEERAPPA.—Sir, I beg to move:

"That the Mysore Stamp (Amendment) Bill, 1954, be passed."

Mr. SPEAKER.—The question is :

"That the Mysore Stamp (Amendment) Bill, 1954, be passed."

The motion was adopted.

Sri H. SIDDAVEERAPPA.—There is another very small measure.

Mr. SPEAKER.—It will not take more than five minutes.

Sri S. GOPALA GOWDA (Sagar—Hosanagar).—We will have to take it up on some other day.

Mr. SPEAKER.—All right. I do not want to disregard your views, Sri Gopala Gowda. We will take it up on some other day.

The House will now rise for the day and meet tomorrow.

The House adjourned at Twenty Minutes past Five of the Clock to meet the next day, Wednesday, the 17th March 1954 at Twelve of the Clock.

WD 1581—GPB—550—21-4-54